

EXHIBIT A

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shabanaj,Vlora	Manager	7/3/2023	Non US Tax	FTX Trading GmbH: Answers to EY US queries regarding penalties for late / non-filing VAT returns, disc A, Bruns	1.60	525.00	840.00
Kawahara,Riku	Staff	7/3/2023	Transfer Pricing	Reviewing data (organization structure, company status) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	225.00	225.00
Myers,Rayth T.	Senior Manager	7/3/2023	Tax Advisory	Review email re: accounting period issue for D. Bailey with request for additional information (0.3), Respond to email (0.2)	0.50	650.00	325.00
Shea JR,Thomas M	Partner/Principal	7/3/2023	US Income Tax	Written internal correspondence discussing potential change in tax year	1.30	825.00	1,072.50
Shea JR,Thomas M	Partner/Principal	7/3/2023	US Income Tax	Call with D. Hariton (Sullivan & Cromwell) discussing potential change in tax year	0.20	825.00	165.00
Bruns,Alexander	Senior Manager	7/3/2023	Non US Tax	FTX Trading GmbH - Answers to EY US queries regarding penalties for late / non-filing VAT returns, disc V, Shabanaj	1.00	650.00	650.00
Bailey,Doug	Partner/Principal	7/3/2023	US International Tax	FTX Debtors 2022 taxable year-end change	3.50	825.00	2,887.50
Bouza,Victor	Manager	7/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Email sent to FTX to ask about the status + check VAT	0.30	525.00	157.50
Hayashi,Rina	Senior	7/4/2023	Transfer Pricing	Reviewing data (organization structure, company status) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	395.00	395.00
Hayashi,Rina	Senior	7/4/2023	Transfer Pricing	Conducting secondary review of the data (APA application) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	395.00	395.00
Kawahara,Riku	Staff	7/4/2023	Transfer Pricing	Conducting preliminary review of the data (APA application) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	225.00	225.00
Goto,Keisuke	Senior Manager	7/4/2023	Transfer Pricing	Reviewing data (organization structure, company status) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.50	650.00	975.00
Ott,Daniel	Senior	7/4/2023	Payroll Tax	Assistance regarding Payroll Documents for employee	0.30	395.00	118.50
Vasic,Dajana	Staff	7/4/2023	Non US Tax	Correspondence with Kinga regarding prov. tax invoice	0.30	225.00	67.50
Schwarzwlder,Christian	Senior Manager	7/4/2023	Non US Tax	Review draft correspondence regarding provisional tax invoices 2023 for Swiss entities	0.40	650.00	260.00
Mosdzin,Dennis	Senior Manager	7/4/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation of FTX Compliance Summary for the Accounting Services / Financial Statements for EY US	0.50	650.00	325.00
Kawahara,Riku	Staff	7/5/2023	Transfer Pricing	Preparing Information and Data Request responses from Quoine Pte Ltd to IRS in relation to Day to day OECD TP advisory for Quoine Pte Ltd	2.00	225.00	450.00
Devona Bahadur,Michele	Senior Manager	7/5/2023	Tax Advisory	Review annual returns and economic substance notification filing for the Cayman entities for FY 2023 received from Harneys. Respond to email from Harneys.	0.60	650.00	390.00
Goto,Keisuke	Senior Manager	7/5/2023	Transfer Pricing	Reviewing data (APA application) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	2.00	650.00	1,300.00
Matsuo,Eiko	Senior Manager	7/5/2023	Transfer Pricing	Reviewing data (organization structure, company status, APA application) received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	650.00	650.00
Myers,Rayth T.	Senior Manager	7/5/2023	Tax Advisory	Reviewed additional information received and responded via email to Doug Bailey re: accounting period issue raised by Sullivan Cromwell	1.00	650.00	650.00
Shea JR,Thomas M	Partner/Principal	7/5/2023	US Income Tax	Call with K. Jacobs discussing 2022 tax return information PBC's	0.30	825.00	247.50
Shea JR,Thomas M	Partner/Principal	7/5/2023	US Income Tax	Prepare and follow-ups re: IRS Field Agent Call	0.90	825.00	742.50
Shea JR,Thomas M	Partner/Principal	7/5/2023	US Income Tax	Written internal correspondence re: 2022 income tax return information provided by A&M	0.70	825.00	577.50
Shea JR,Thomas M	Partner/Principal	7/5/2023	Fee/Employment Applications	Written correspondence with D. Neziroski (EY) regarding updates to exhibits on May Fee application	0.30	825.00	247.50
Shea JR,Thomas M	Partner/Principal	7/5/2023	US Income Tax	Call with IRS Field Agent Team to discuss status of audit requests and related matters	0.60	825.00	495.00
Healy,John	Senior Manager	7/5/2023	IRS Audit Matters	Prepare and follow-ups re: IRS Field Agent Call	1.00	650.00	650.00
Healy,John	Senior Manager	7/5/2023	IRS Audit Matters	Discussion with IRS examiner re: exam status	0.50	650.00	325.00
Healy,John	Senior Manager	7/5/2023	IRS Audit Matters	Call with IRS Field Agent Team to discuss status of audit requests and related matters	0.60	650.00	390.00
Bailey,Doug	Partner/Principal	7/5/2023	US International Tax	FTX Debtors 2022 taxable year-end change	5.20	825.00	4,290.00
Tong,Chia-Hui	Senior Manager	7/6/2023	Project Management Office Transition	Biweekly meeting with EY and FTX to discuss open items and next steps for tax compliance work. Meeting with M. Cilia (FTX), T. Shea, J. Scott, C. Tong	0.50	650.00	325.00
Scott,James	Client Serving Contractor JS	7/6/2023	US Income Tax	Biweekly meeting with EY and FTX to discuss open items and next steps for tax compliance work. Meeting with M. Cilia (FTX), T. Shea, J. Scott, C. Tong	0.50	600.00	300.00
Shea JR,Thomas M	Partner/Principal	7/6/2023	US Income Tax	Biweekly meeting with EY and FTX to discuss open items and next steps for tax compliance work. Meeting with M. Cilia (FTX), T. Shea, J. Scott, C. Tong	0.50	825.00	412.50
Bouza,Victor	Manager	7/6/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with FTX regarding the Balance sheet as at 11.04.2023 for FTX Europe AG and check of the abacus data received from previous provider	0.30	525.00	157.50
Hayashi,Rina	Senior	7/6/2023	Transfer Pricing	Updating Information and Data Request responses from Quoine Pte Ltd to IRS in relation to Day to day OECD TP advisory for Quoine Pte Ltd	1.00	395.00	395.00
Hayashi,Rina	Senior	7/6/2023	Transfer Pricing	Reviewing Profit Split worksheet for FYE September 2021 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	395.00	395.00
Kawahara,Riku	Staff	7/6/2023	Transfer Pricing	Preparing Information and Data Request responses from Quoine Pte Ltd to IRS in relation to Day to day OECD TP advisory for Quoine Pte Ltd	1.00	225.00	225.00
Goto,Keisuke	Senior Manager	7/6/2023	Transfer Pricing	Preliminary review of responses from Quoine Pte Ltd to IRAS in relation to Day to day OECD TP advisory for Quoine Pte Ltd	1.00	650.00	650.00
Matsuo,Eiko	Senior Manager	7/6/2023	Transfer Pricing	Review Profit Split worksheet for FYE September 2021 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	650.00	650.00
Tong,Chia-Hui	Senior Manager	7/6/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.50	650.00	325.00
Shea JR,Thomas M	Partner/Principal	7/6/2023	US Income Tax	Prep and follow-ups for meeting with M. Cilia	0.70	825.00	577.50
Shea JR,Thomas M	Partner/Principal	7/6/2023	US Income Tax	Follow-up written internal correspondence re: 2022 income tax return information provided by A&M	0.60	825.00	495.00
Scott,James	Client Serving Contractor JS	7/6/2023	US Income Tax	Prepare agenda for CAF/CFO bi-weekly update call	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	7/6/2023	IRS Audit Matters	Analysis of filing periods and claims related to IRS exam	1.30	600.00	780.00
Bailey,Doug	Partner/Principal	7/6/2023	US International Tax	FTX Debtors 2022 taxable year-end change	3.70	825.00	3,052.50
Cho,Shuck	Partner/Principal	7/7/2023	Value Added Tax	Reviewed 2023 1st period (Jan-Jun) VAT return	2.40	825.00	1,980.00
Kawahara,Riku	Staff	7/7/2023	Transfer Pricing	Conducting preliminary review of Profit Split worksheet for FYE September 2021 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	225.00	225.00
Goto,Keisuke	Senior Manager	7/7/2023	Transfer Pricing	Conducting executive review of Profit Split worksheet for FYE September 2021 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	650.00	650.00
Hammon,David Lane	Manager	7/7/2023	Non US Tax	Correspondence with FTX leadership/legal counsel concerning foreign entities	0.50	525.00	262.50
Choi,Jieun	Manager	7/7/2023	Value Added Tax	Prepared and filed 2023 1st period (Jan-Jun) VAT return	6.20	525.00	3,255.00
Shea JR,Thomas M	Partner/Principal	7/7/2023	US Income Tax	Final updates to weekly EY & Alvarez and Marsal Project Management Office slide deck for reporting to FTX leadership	0.30	825.00	247.50
Shea JR,Thomas M	Partner/Principal	7/7/2023	US Income Tax	Call with D. Hariton discussing potential change in tax year	0.20	825.00	165.00
Dubroff,Andy	Managing Director	7/7/2023	US International Tax	Analysis for DBailey re: consolidation elections	2.00	775.00	1,550.00
Ritz,Amy Felice	Managing Director	7/9/2023	US Income Tax	Mirror owner shift calculations for WRS to confirm Alvarez's hold constant calculations	2.10	775.00	1,627.50
Delff,Bjrn	Partner/Principal	7/10/2023	Non US Tax	FTX Europe AG - e-mail sent to David from EY US re. request of Michael Haase from Sullivan & Cromwell	0.20	825.00	165.00
Devona Bahadur,Michele	Senior Manager	7/10/2023	Tax Advisory	Meeting to review accounting and financial reporting updates for Cayman and Bahamas. Attendees: N. Hernandez, O. Espley-Ault, M. D. Bahadur	0.20	650.00	130.00
Espley-Ault,Olivia	Senior Manager	7/10/2023	Non US Tax	Meeting to review accounting and financial reporting updates for Cayman and Bahamas. Attendees: N. Hernandez, O. Espley-Ault, M. D. Bahadur	0.20	650.00	130.00
Hernandez,Nancy I.	Senior Manager	7/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to review accounting and financial reporting updates for Cayman and Bahamas. Attendees: N. Hernandez, O. Espley-Ault, M. D. Bahadur	0.20	650.00	130.00
Katelas,Andreas	Senior	7/10/2023	Tax Advisory	Discuss issues regarding the international compliance and issues regarding financial statements to be used with A. Karan, A. Katelas, A. Glatstein, P. Zhu, R. Yang (EY)	0.50	395.00	197.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhu, Philip	Senior	7/10/2023	US International Tax	Discuss issues regarding the international compliance and issues regarding financial statements to be used with A. Karan, A. Katelas, A. Glattstein, P. Zhu, R. Yang (EY)	0.50	395.00	197.50
Yang, Rachel Sim	Senior Manager	7/10/2023	US International Tax	Discuss issues regarding the international compliance and issues regarding financial statements to be used with A. Karan, A. Katelas, A. Glattstein, P. Zhu, R. Yang (EY)	0.50	650.00	325.00
Glattstein, Arielle	Staff	7/10/2023	Tax Advisory	Discuss issues regarding the international compliance and issues regarding financial statements to be used with A. Karan, A. Katelas, A. Glattstein, P. Zhu, R. Yang (EY)	0.50	225.00	112.50
Karan, Anna Suncheuri	Staff	7/10/2023	Tax Advisory	Discuss issues regarding the international compliance and issues regarding financial statements to be used with A. Karan, A. Katelas, A. Glattstein, P. Zhu, R. Yang (EY)	0.50	225.00	112.50
Billings, Phoebe	Senior	7/10/2023	Transfer Pricing	Meeting with A. Bost, D. McComber, P. Billings, H. Marie, D. Katsnelson (EY) to discuss Workplan for 2022 TPD	0.50	395.00	197.50
Katsnelson, David	Manager	7/10/2023	Transfer Pricing	Meeting with A. Bost, D. McComber, P. Billings, H. Marie, D. Katsnelson (EY) to discuss Workplan for 2022 TPD	0.50	525.00	262.50
Marie, Hameed	Senior	7/10/2023	Transfer Pricing	Meeting with A. Bost, D. McComber, P. Billings, H. Marie, D. Katsnelson (EY) to discuss Workplan for 2022 TPD	0.50	395.00	197.50
McComber, Donna	National Partner/Principal	7/10/2023	Transfer Pricing	Meeting with A. Bost, D. McComber, P. Billings, H. Marie, D. Katsnelson (EY) to discuss Workplan for 2022 TPD	0.50	990.00	495.00
Bost, Anne	Managing Director	7/10/2023	Transfer Pricing	Meeting with A. Bost, D. McComber, P. Billings, H. Marie, D. Katsnelson (EY) to discuss Workplan for 2022 TPD	0.50	775.00	387.50
DeVincenzo, Jennie	Managing Director	7/10/2023	Payroll Tax	Meeting to discuss IRS audit item and IDR proposed deadline responses, bonus processing adjustments, employment tax action items. Attendees: J. DeVincenzo, K. Wrenn	1.00	775.00	775.00
Wrenn, Kaitlin Doyle	Manager	7/10/2023	Payroll Tax	Meeting to discuss IRS audit item and IDR proposed deadline responses, bonus processing adjustments, employment tax action items. Attendees: J. DeVincenzo, K. Wrenn	1.00	525.00	525.00
MacLean, Corrie	Senior	7/10/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	395.00	197.50
Staromiejska, Kinga	Manager	7/10/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	525.00	262.50
Choudary, Hira	Staff	7/10/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	225.00	112.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	525.00	262.50
Scott, James	Client Serving Contractor JS	7/10/2023	US Income Tax	Internal call to discuss Federal income tax open items, workplan, and next steps. Participants: T. Shea, J. Scott, B. Mistler, J. Berman	0.50	600.00	300.00
Mistler, Brian M	Manager	7/10/2023	US Income Tax	Internal call to discuss Federal income tax open items, workplan, and next steps. Participants: T. Shea, J. Scott, B. Mistler, J. Berman	0.50	525.00	262.50
Shea JR, Thomas M	Partner/Principal	7/10/2023	US Income Tax	Internal call to discuss Federal income tax open items, workplan, and next steps. Participants: T. Shea, J. Scott, B. Mistler, J. Berman	0.50	825.00	412.50
Berman, Jake	Senior Manager	7/10/2023	US Income Tax	Internal call to discuss Federal income tax open items, workplan, and next steps. Participants: T. Shea, J. Scott, B. Mistler, J. Berman	0.50	650.00	325.00
Mistler, Brian M	Manager	7/10/2023	US Income Tax	Meeting to discuss book and tax accounting items. Participants: R. Hoskins (RLKS), T. Shea, J. Berman, B. Mistler (EY)	1.00	525.00	525.00
Shea JR, Thomas M	Partner/Principal	7/10/2023	US Income Tax	Meeting to discuss book and tax accounting items. Participants: R. Hoskins (RLKS), T. Shea, J. Berman, B. Mistler (EY)	1.00	825.00	825.00
Berman, Jake	Senior Manager	7/10/2023	US Income Tax	Meeting to discuss book and tax accounting items. Participants: R. Hoskins (RLKS), T. Shea, J. Berman, B. Mistler (EY)	1.00	650.00	650.00
Zhu, Philip	Senior	7/10/2023	US International Tax	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	395.00	197.50
Ortiz, Daniella	Staff	7/10/2023	US International Tax	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	225.00	112.50
Zhuo, Melody	Staff	7/10/2023	US International Tax	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	225.00	112.50
Karan, Anna Suncheuri	Staff	7/10/2023	US International Tax	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	225.00	112.50
Yang, Rachel Sim	Senior Manager	7/10/2023	US International Tax	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	650.00	325.00
Katelas, Andreas	Senior	7/10/2023	Tax Advisory	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	395.00	197.50
Glattstein, Arielle	Staff	7/10/2023	Tax Advisory	Internal meeting to discuss progress with international compliance requirements with R. Yang, A. Katelas, A. Karan, M. Zhuo, D. Ortiz, A. Glattstein, P. Zhu	0.50	225.00	112.50
Katelas, Andreas	Senior	7/10/2023	Tax Advisory	Internal meeting to regroup on the status of ITS workstreams and issues tracker with A. Katelas, L. Jayanthi	0.50	395.00	197.50
Jayanthi, Lakshmi	Senior Manager	7/10/2023	US International Tax	Internal meeting to regroup on the status of ITS workstreams and issues tracker with A. Katelas, L. Jayanthi	0.50	650.00	325.00
Katelas, Andreas	Senior	7/10/2023	Tax Advisory	External meeting with Alix Partners to discuss financial statement reconstruction and valuation with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, A. Vanderkamp (AP), B. Mackay (AP), D. Shwartz (AP), J. LaBella (AP)	0.50	395.00	197.50
Lovelace, Lauren	Partner/Principal	7/10/2023	US International Tax	External meeting with Alix Partners to discuss financial statement reconstruction and valuation with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, A. Vanderkamp (AP), B. Mackay (AP), D. Shwartz (AP), J. LaBella (AP)	0.50	825.00	412.50
Bailey, Doug	Partner/Principal	7/10/2023	US International Tax	External meeting with Alix Partners to discuss financial statement reconstruction and valuation with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, A. Vanderkamp (AP), B. Mackay (AP), D. Shwartz (AP), J. LaBella (AP)	0.50	825.00	412.50
Mistler, Brian M	Manager	7/10/2023	US Income Tax	External meeting with Alix Partners to discuss financial statement reconstruction and valuation with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, A. Vanderkamp (AP), B. Mackay (AP), D. Shwartz (AP), J. LaBella (AP)	0.50	525.00	262.50
Shea JR, Thomas M	Partner/Principal	7/10/2023	US Income Tax	External meeting with Alix Partners to discuss financial statement reconstruction and valuation with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, A. Vanderkamp (AP), B. Mackay (AP), D. Shwartz (AP), J. LaBella (AP)	0.50	825.00	412.50
Huang, Fei Yu	Staff	7/10/2023	US Income Tax	Walkthrough K1 and K1 suite with Gianna, review K1 suite after entry	1.00	225.00	225.00
Hernandez, Nancy I.	Senior Manager	7/10/2023	Non US Tax	Review of status of bookkeeping deliverables in Germany and Switzerland	1.20	650.00	780.00
Hernandez, Nancy I.	Senior Manager	7/10/2023	Non US Tax	Review of bookkeeping-related Germany deliverables required for monthly reporting	1.10	650.00	715.00

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McComber, Donna	National Partner/Principal	7/10/2023	Transfer Pricing	Work on US transactions	1.40	990.00	1,386.00
Bote, Justin	Senior	7/10/2023	US Income Tax	Good Luck Games - E-File / Return Updates	1.00	395.00	395.00
Bieganski, Walter	Client Serving Contractor WB	7/10/2023	US State and Local Tax	Review personal property tax findings	0.60	200.00	120.00
Zhang, Shannon	Staff	7/10/2023	US Income Tax	Update the aggregate workbook for Ledger prime master with 1256 contracts for commodities	0.80	225.00	180.00
Zhang, Shannon	Staff	7/10/2023	US Income Tax	Update the aggregate workbook for Ledger prime master	4.00	225.00	900.00
Hayashi, Rina	Senior	7/10/2023	Transfer Pricing	Conducting secondary review of questions from IRS to Quoine Pte Ltd in relation to Day to day OECD TP advisory for Quoine Pte Ltd	1.00	395.00	395.00
Kawahara, Riku	Staff	7/10/2023	Transfer Pricing	Conducting preliminary review of questions from IRS to Quoine Pte Ltd in relation to Day to day OECD TP advisory for Quoine Pte Ltd	3.00	225.00	675.00
Walker, Rachael Leigh Braswell	Partner/Principal	7/10/2023	Payroll Tax	Review of FTX debtor entities equity compensation files for IRS information document request submission for employment tax audit.	5.00	825.00	4,125.00
Goto, Keisuke	Senior Manager	7/10/2023	Transfer Pricing	Examining additional questions from IRAS to Quoine Pte Ltd in relation to Day to day OECD TP advisory for Quoine Pte Ltd	2.00	650.00	1,300.00
Davis, Kathleen F.	Manager	7/10/2023	US State and Local Tax	Vanderburgh County, IN personal property tax bills research, calls and emails with jurisdiction on findings for liabilities due.	0.50	525.00	262.50
Wrenn, Kaitlin Doyle	Manager	7/10/2023	Payroll Tax	Draft revisions to SOW 1 due diligence report for employment tax and executive summary	2.80	525.00	1,470.00
Fitzgerald, Kaitlin Rose	Staff	7/10/2023	Payroll Tax	Review stock valuations of West Realm to find cause of bug differences from each on and ensure income calculations are accurate	0.50	225.00	112.50
Nakagami, Jun	Partner/Principal	7/10/2023	Transfer Pricing	Reviewing data (organization structure, company status, APA application) received from FTX Japan KK executively in relation to SG BAPA Support for FTX Japan KK	1.00	825.00	825.00
Yang, Rachel Sim	Senior Manager	7/10/2023	Information Reporting	ITS team catch up on the scoping and approaches for TY22 FTX/Alameda international reporting (Lauren Lovelace, Anna Karan, Melody Zhou, Andreas Katelas, and Melody Zhou)	1.00	650.00	650.00
DeVincenzo, Jennie	Managing Director	7/10/2023	Payroll Tax	Review of initial draft of SOW 1 deliverable for US employment tax open risk items and remediation	0.60	775.00	465.00
Matsuo, Eiko	Senior Manager	7/10/2023	Transfer Pricing	Examining additional questions from IRAS to Quoine Pte Ltd in relation to Day to day OECD TP advisory for Quoine Pte Ltd	1.00	650.00	650.00
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Correspondences regarding various issues for the foreign entities	3.10	525.00	1,627.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Correspondences with EY member firms and FTX legal counsel concerning the tax implications of potential sale of equity interest of FTX Europe AG (Switzerland)	1.40	525.00	735.00
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Correspondences relating to the Japan and Singapore BAPA	1.50	525.00	787.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Drafting of due diligence summary for Germany (including follow-ups with EY Germany)	3.10	525.00	1,627.50
Schwarzwälder, Christian	Senior Manager	7/10/2023	Non US Tax	Review Call Request of Michael Hase re sale of German subsidiary of Swiss FTX Europe GmbH / review of available information for initial tax analysis	0.60	650.00	390.00
Tong, Chia-Hui	Senior Manager	7/10/2023	Project Management Office Transition	Prepare draft of due diligence deck to summarize first phase of work	3.20	650.00	2,080.00
Tong, Chia-Hui	Senior Manager	7/10/2023	Project Management Office Transition	Review draft due diligence deck updates from tax team for first phase of work	1.80	650.00	1,170.00
Mistler, Brian M	Manager	7/10/2023	US Income Tax	Tax compliance tracker updates	1.50	525.00	787.50
Katelas, Andreas	Senior	7/10/2023	Tax Advisory	Updated internal ITTS issue tracker and FTX compliance control list based on recent developments	1.80	395.00	711.00
Ancona, Christopher	Senior	7/10/2023	Project Management Office Transition	Preparing agenda for IRS audit information document request call	0.80	395.00	316.00
Ancona, Christopher	Senior	7/10/2023	Project Management Office Transition	Updating the Project Management Office work items tracker to keep track of latest open items on project deliverables	0.70	395.00	276.50
Ancona, Christopher	Senior	7/10/2023	Project Management Office Transition	Preparing materials for the bi-weekly call to discuss latest tax project status with workstream leads	1.20	395.00	474.00
Ancona, Christopher	Senior	7/10/2023	Project Management Office Transition	Reviewing agenda for call with M. Cilia and K. Schultea (FTX) to discuss reporting of project status	0.60	395.00	237.00
Ritz, Amy Felice	Managing Director	7/10/2023	US Income Tax	Call with B Seaway, K Jacobs and S Wilson from Alvarez re tax attributes	0.60	775.00	465.00
Haas, Zach	Senior Manager	7/10/2023	US Income Tax	Ledger Prime discussion on designation of Income for providing liquidity	0.50	650.00	325.00
Haas, Zach	Senior Manager	7/10/2023	US Income Tax	Research, Respond to emails with Ledger Prime team regarding Ledger Prime Master	2.00	650.00	1,300.00
Haas, Zach	Senior Manager	7/10/2023	US Income Tax	Respond to questions relating to Clifton Bay	0.30	650.00	195.00
Haas, Zach	Senior Manager	7/10/2023	US Income Tax	Good Luck Games - Tax Return	0.50	650.00	325.00
Nunna, Ramesh kumar	Manager	7/10/2023	Technology	Evaluating azure cost optimization techniques to reduce FTX hosting charges	1.90	525.00	997.50
Hung, Mo	Senior	7/10/2023	US Income Tax	Correspondence for data organization for 1256 purpose	0.90	395.00	355.50
Hung, Mo	Senior	7/10/2023	US Income Tax	Research 1265 and update wp	1.30	395.00	513.50
Hung, Mo	Senior	7/10/2023	US Income Tax	Zach's and client's email for wp updates and comments	0.30	395.00	118.50
Shea JR, Thomas M	Partner/Principal	7/10/2023	US Income Tax	Call with J. Scott to discuss ongoing tax matters (change in tax year, Alameda items)	0.40	825.00	330.00
Shea JR, Thomas M	Partner/Principal	7/10/2023	US Income Tax	Internal written correspondence re: 2022 income tax return quality considerations	1.20	825.00	990.00
Shea JR, Thomas M	Partner/Principal	7/10/2023	US Income Tax	Internal written correspondence re: potential change in tax year	1.10	825.00	907.50
Healy, John	Senior Manager	7/10/2023	IRS Audit Matters	Review IRS IDR responses	1.30	650.00	845.00
Hawkins, Cassie Nicole	Senior	7/10/2023	Information Reporting	Split templates as needed based on print mail preferences	0.50	395.00	197.50
Scott, James	Client Serving Contractor JS	7/10/2023	US Income Tax	IRS exam claims adjustment analysis regarding and priority of claims	1.20	600.00	720.00
Scott, James	Client Serving Contractor JS	7/10/2023	Non US Tax	Corporate governance review related to foreign compliance calendar	0.40	600.00	240.00
Carver, Cody R.	Senior	7/10/2023	Payroll Tax	Logging 17 customer requests for 1099-Misc. Identifying buckets of requests and directing responses in correlation with action items to re-issues 1099-Misc.	3.20	395.00	1,264.00
Espley-Ault, Olivia	Senior Manager	7/10/2023	Non US Tax	Prepare for meeting with FTX regarding tax compliance	0.20	650.00	130.00
Bailey, Doug	Partner/Principal	7/10/2023	US International Tax	FTX Debtors 2022 taxable year-end change	2.80	825.00	2,310.00
Bailey, Doug	Partner/Principal	7/10/2023	US International Tax	Review FTX Trading data to evaluate revenue types	3.70	825.00	3,052.50
Osmer, Maren	Partner/Principal	7/10/2023	ACR Bookkeeping/ACR Statutory Reporting	Review E-Mail correspondence regarding bookkeeping status and reply to open questions topics from Engagement Manager D.Mosdzin regarding EY US reporting and January 2023 month-end reporting.	0.50	825.00	412.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Drafting of Summary for FTX leadership/legal counsel concerning the foreign entities - next steps to address knowledge transfer process with the former legal counsel of the Bahamian entities	0.50	525.00	262.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Drafting of Summary for FTX leadership/legal counsel concerning the foreign entities - status update/next steps for Singapore compliance	0.70	525.00	367.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Drafting of Summary for FTX leadership/legal counsel concerning the foreign entities - Overview of the Flying Saucer transaction regarding Quoine India	0.50	525.00	262.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Drafting of Summary for FTX leadership/legal counsel concerning the foreign entities - issues needing to be addressed and next steps concerning the due diligence of FTX Japan Services KK	0.50	525.00	262.50
Hammon, David Lane	Manager	7/10/2023	Non US Tax	Drafting of Summary for FTX leadership/legal counsel concerning the foreign entities - status update and next steps for the FY21 financial statements of FTX Trading GmbH	0.50	525.00	262.50
Neziroski, David	Associate	7/10/2023	Fee/Employment Applications	Make updates to the April's exhibits	3.70	365.00	1,350.50
Huang, Ricki	Senior	7/11/2023	US Income Tax	Weekly status meeting to discuss the process of inputting adjusting journal entries into OIT. Attendees: J. Berman, B. Mistler, R. Huang, M. Wong (EY)	0.30	395.00	118.50
Berman, Jake	Senior Manager	7/11/2023	US Income Tax	Weekly status meeting to discuss the process of inputting adjusting journal entries into OIT. Attendees: J. Berman, B. Mistler, R. Huang, M. Wong (EY)	0.30	650.00	195.00
Wong, Maddie	Staff	7/11/2023	US Income Tax	Weekly status meeting to discuss the process of inputting adjusting journal entries into OIT. Attendees: J. Berman, B. Mistler, R. Huang, M. Wong (EY)	0.30	225.00	67.50
Mistler, Brian M	Manager	7/11/2023	US Income Tax	Weekly status meeting to discuss the process of inputting adjusting journal entries into OIT. Attendees: J. Berman, B. Mistler, R. Huang, M. Wong (EY)	0.30	525.00	157.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Flagg,Nancy A.	Managing Director	7/11/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	775.00	387.50
Gil Diez de Leon,Marta	Manager	7/11/2023	Value Added Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	525.00	262.50
Katsnelson,David	Manager	7/11/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	525.00	262.50
MacLean,Corrie	Senior	7/11/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	395.00	197.50
Tong,Chia-Hui	Senior Manager	7/11/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	650.00	325.00
Katelas,Andreas	Senior	7/11/2023	Tax Advisory	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	395.00	197.50
Ancona,Christopher	Senior	7/11/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	395.00	197.50
Srivastava,Nikita Asutosh	Manager	7/11/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.50	525.00	262.50
Haas,Zach	Senior Manager	7/11/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	650.00	325.00
Hernandez,Nancy I.	Senior Manager	7/11/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	650.00	325.00
Farrar,Anne	Partner/Principal	7/11/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	825.00	412.50
Hall,Emily Melissa	Senior	7/11/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	395.00	197.50
Borts,Michael	Managing Director	7/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	775.00	387.50
Healy,John	Senior Manager	7/11/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean,E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J.Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg,N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	650.00	325.00

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Scott,James	Client Serving Contractor JS	7/11/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	600.00	300.00
McComber,Donna	National Partner/Principal	7/11/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	990.00	495.00
Staromiejska,Kinga	Manager	7/11/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	525.00	262.50
Bieganski,Walter	Client Serving Contractor WB	7/11/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	200.00	100.00
Lovelace,Lauren	Partner/Principal	7/11/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	825.00	412.50
Lowery,Kristie L.	National Partner/Principal	7/11/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	990.00	495.00
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	525.00	262.50
Choudary,Hira	Staff	7/11/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	225.00	112.50
Mistler,Brian M	Manager	7/11/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	525.00	262.50
Shea JR,Thomas M	Partner/Principal	7/11/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	825.00	412.50
Berman,Jake	Senior Manager	7/11/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	650.00	325.00
Tong,Chia-Hui	Senior Manager	7/11/2023	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. Attendees: C. Ancona, C. Tong, H. Choudary (EY)	0.40	650.00	260.00
Ancona,Christopher	Senior	7/11/2023	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. Attendees: C. Ancona, C. Tong, H. Choudary (EY)	0.40	395.00	158.00
Choudary,Hira	Staff	7/11/2023	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. Attendees: C. Ancona, C. Tong, H. Choudary (EY)	0.40	225.00	90.00
Huang,Ricki	Senior	7/11/2023	US Income Tax	Call to discuss written adjustment journal entries and add them to OIT with R. Huang, M. Wong (EY).	0.30	395.00	118.50
Wong,Maddie	Staff	7/11/2023	US Income Tax	Call to discuss written adjustment journal entries and add them to OIT with R. Huang, M. Wong (EY).	0.30	225.00	67.50
Fitzgerald,Kaitlin Rose	Staff	7/11/2023	Payroll Tax	Meeting to discuss FTX equity analysis review, additional documentation received from FTX on token option, prior year adjustments to federal reporting. Attendees: R. Walker, K. Fitzgerald, K. Lowery, K. Wrenn, J. DeVincenzo	0.50	225.00	112.50
DeVincenzo,Jennie	Managing Director	7/11/2023	Payroll Tax	Meeting to discuss FTX equity analysis review, additional documentation received from FTX on token option, prior year adjustments to federal reporting. Attendees: R. Walker, K. Fitzgerald, K. Lowery, K. Wrenn, J. DeVincenzo	0.50	775.00	387.50
Walker,Rachael Leigh Braswell	Partner/Principal	7/11/2023	Payroll Tax	Meeting to discuss FTX equity analysis review, additional documentation received from FTX on token option, prior year adjustments to federal reporting. Attendees: R. Walker, K. Fitzgerald, K. Lowery, K. Wrenn, J. DeVincenzo	0.50	825.00	412.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L	National Partner/Principal	7/11/2023	Payroll Tax	Meeting to discuss FTX equity analysis review, additional documentation received from FTX on token option, prior year adjustments to federal reporting. Attendees: R. Walker, K. Fitzgerald, K. Lowery, K. Wrenn, J. DeVincenzo	0.50	990.00	495.00
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Meeting to discuss FTX equity analysis review, additional documentation received from FTX on token option, prior year adjustments to federal reporting. Attendees: R. Walker, K. Fitzgerald, K. Lowery, K. Wrenn, J. DeVincenzo	0.50	525.00	262.50
DeVincenzo,Jennie	Managing Director	7/11/2023	Payroll Tax	Meeting on initial draft of SOW 1 deliverable for US employment tax open risk item and remediation. Attendees: J. DeVincenzo, K. Wrenn	0.80	775.00	620.00
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Meeting on initial draft of SOW 1 deliverable for US employment tax open risk item and remediation. Attendees: J. DeVincenzo, K. Wrenn	0.80	525.00	420.00
Tong,Chia-Hui	Senior Manager	7/11/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	650.00	390.00
Ancona,Christopher	Senior	7/11/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	395.00	237.00
Scott,James	Client Serving Contractor JS	7/11/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	600.00	360.00
Lowery,Kristie L	National Partner/Principal	7/11/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	990.00	594.00
Mistler,Brian M	Manager	7/11/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	525.00	315.00
Shea JR,Thomas M	Partner/Principal	7/11/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	825.00	495.00
Berman,Jake	Senior Manager	7/11/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.60	650.00	390.00
DeVincenzo,Jennie	Managing Director	7/11/2023	Payroll Tax	Meeting with D. Ornelas (FTX) and K. Schulte (FTX) on Alameda Research and WRSS on open employment tax items. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn	0.30	775.00	232.50
Lowery,Kristie L	National Partner/Principal	7/11/2023	Payroll Tax	Meeting with D. Ornelas (FTX) and K. Schulte (FTX) on Alameda Research and WRSS on open employment tax items. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn	0.30	990.00	297.00
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Meeting with D. Ornelas (FTX) and K. Schulte (FTX) on Alameda Research and WRSS on open employment tax items. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn	0.30	525.00	157.50
Flagg,Nancy A.	Managing Director	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	775.00	542.50
Jimenez,Joseph Robert	Senior Manager	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	650.00	455.00
Scott,James	Client Serving Contractor JS	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	600.00	420.00
Sun,Yuchen	Senior	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	395.00	276.50
Bieganski,Walter	Client Serving Contractor WB	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	200.00	140.00
Davis,Kathleen F.	Manager	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	525.00	367.50
Zheng,Eva	Manager	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	525.00	367.50
Mistler,Brian M	Manager	7/11/2023	US Income Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	525.00	367.50
Musano,Matthew Albert	Senior Manager	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	650.00	455.00
Hall,Emily Melissa	Senior	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	395.00	276.50
Gatt,Katie	Senior Manager	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	650.00	455.00
Turner,Austin Scott	Staff	7/11/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, K. Davis, E. Hall, W. Bieganski, B. Mistler, E. Zheng, J. Scott, J. Jimenez, K. Gatt, A. Turner, N. Flagg, Y. Sun	0.70	225.00	157.50
Mistler,Brian M	Manager	7/11/2023	US Income Tax	Meeting to go over status for the returns up to date and go over tax adjustments for return preparation purposes with B. Mistler and R. Huang (EY)	0.70	525.00	367.50
Huang,Ricki	Senior	7/11/2023	US Income Tax	Meeting to go over status for the returns up to date and go over tax adjustments for return preparation purposes with B. Mistler and R. Huang (EY)	0.70	395.00	276.50
Wong,Maddie	Staff	7/11/2023	US Income Tax	Adding adjusting journal entries to priority 2 entities	1.10	225.00	247.50
MacLean,Corrie	Senior	7/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	395.00	197.50
Staromiejska,Kinga	Manager	7/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	525.00	262.50
Choudary,Hira	Staff	7/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	225.00	112.50

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Hammon,David Lane	Manager	7/11/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	\$25.00	\$25.00
MacLean,Corrie	Senior	7/11/2023	Non US Tax	Working session to prepare country compliance summaries. Attendees: D. Hammon, C. MacLean (EY)	1.00	\$39.50	\$39.50
Hammon,David Lane	Manager	7/11/2023	Non US Tax	Working session to prepare country compliance summaries. Attendees: D. Hammon, C. MacLean (EY)	1.00	\$25.00	\$25.00
MacLean,Corrie	Senior	7/11/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Hernandez, M. Borts, N. Srivastava, D. Hammon, C. MacLean, A. Mathew	0.50	\$39.50	\$19.75
Srivastava,Nikita Asutosh	Manager	7/11/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Hernandez, M. Borts, N. Srivastava, D. Hammon, C. MacLean, A. Mathew	0.50	\$25.00	\$25.00
Hernandez,Nancy I.	Senior Manager	7/11/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Hernandez, M. Borts, N. Srivastava, D. Hammon, C. MacLean, A. Mathew	0.50	\$65.00	\$32.50
Hammon,David Lane	Manager	7/11/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Hernandez, M. Borts, N. Srivastava, D. Hammon, C. MacLean, A. Mathew	0.50	\$25.00	\$25.00
Borts,Michael	Managing Director	7/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Hernandez, M. Borts, N. Srivastava, D. Hammon, C. MacLean, A. Mathew	0.50	\$77.50	\$38.75
John Mathew,Abel	Senior	7/11/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Hernandez, M. Borts, N. Srivastava, D. Hammon, C. MacLean, A. Mathew	0.50	\$39.50	\$19.75
Lovelace,Lauren	Partner/Principal	7/11/2023	US International Tax	Internal call to discuss Alameda tax filings. Participants: L. Lovelace, B. Mistler	0.30	\$82.50	\$24.75
Mistler,Brian M	Manager	7/11/2023	US Income Tax	Internal call to discuss Alameda tax filings. Participants: L. Lovelace, B. Mistler	0.30	\$25.00	\$15.75
Delff,Björn	Partner/Principal	7/11/2023	Non US Tax	FTX Europe AG - Call Sullcrom regarding general tax implications from sale of Concedus DA GmbH investment. Participants: Michael Hasse and Frederic Wünsche (Sullcrom), Björn Delff and Stephanie Knitwer (EY)	0.80	\$82.50	\$66.00
Knitwer,Stephanie	Senior Manager	7/11/2023	Non US Tax	FTX Europe AG - Call Sullcrom regarding general tax implications from sale of Concedus DA GmbH investment. Participants: Michael Hasse and Frederic Wünsche (Sullcrom), Björn Delff and Stephanie Knitwer (EY)	0.80	\$65.00	\$52.00
Billings,Phoebe	Senior	7/11/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	\$39.50	\$19.75
Katsnelson,David	Manager	7/11/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	\$25.00	\$25.00
Di Stefano,Giulia	Senior	7/11/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	\$39.50	\$19.75
Marie,Hameed	Senior	7/11/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	\$39.50	\$19.75
Bost,Anne	Managing Director	7/11/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	\$77.50	\$38.75
Wisniewski-Pena,Fernando	Staff	7/11/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	\$22.50	\$11.25
Hernandez,Nancy I.	Senior Manager	7/11/2023	Non US Tax	Discuss plan to complete MORs for selected entities in Germany and Switzerland and expectations from RLKS. Participants: Michael Borts; Robbie Hoskins (RLKS); N. Hernandez and M. Borts (EY)	0.60	\$65.00	\$39.00
Borts,Michael	Managing Director	7/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Discuss plan to complete MORs for selected entities in Germany and Switzerland and expectations from RLKS. Participants: Michael Borts; Robbie Hoskins (RLKS); N. Hernandez and M. Borts (EY)	0.60	\$77.50	\$46.50
Fitzgerald,Kaitlin Rose	Staff	7/11/2023	Payroll Tax	Internal meeting to discuss equity calculations review and feedback for updates needed. Participants: R. Walker, K. Fitzgerald	0.50	\$22.50	\$11.25
Walker,Rachael Leigh Braswell	Partner/Principal	7/11/2023	Payroll Tax	Internal meeting to discuss equity calculations review and feedback for updates needed. Participants: R. Walker, K. Fitzgerald	0.50	\$82.50	\$41.25
Myers,Rayth T.	Senior Manager	7/11/2023	Tax Advisory	Meeting to discuss change in accounting period requirements. EY Attendees: R. Myers, T. Shea, D. Bailey	0.70	\$65.00	\$45.50
Shea JR,Thomas M	Partner/Principal	7/11/2023	US Income Tax	Meeting to discuss change in accounting period requirements. EY Attendees: R. Myers, T. Shea, D. Bailey	0.70	\$82.50	\$57.75
Bailey,Doug	Partner/Principal	7/11/2023	US International Tax	Meeting to discuss change in accounting period requirements. EY Attendees: R. Myers, T. Shea, D. Bailey	0.70	\$82.50	\$57.75
Hernandez,Nancy I.	Senior Manager	7/11/2023	Non US Tax	Documentation of due diligence status and updates for trackers required to be prepared for decisions around compliance in all countries in scope	2.00	\$65.00	\$1,300.00
Tyllirotu,Christiana	Manager	7/11/2023	ACR Bookkeeping/ACR Statutory Reporting	Search with the Cyprus Registrar of Companies website in order to check statutory compliance for Innovatia Ltd, FTX EU Ltd, FTX EMEA Ltd, FTX Crypto Services Ltd and drafting the email to: Abel John Mathew (EY), Nancy I Hernandez (EY) and Nikita Asutosh Srivastava (EY)	2.00	\$25.00	\$1,050.00
Bote,Justin	Senior	7/11/2023	US Income Tax	Good Luck Games - E-File / Return Updates / Call with GoSystems	3.00	\$39.50	\$1,185.00
Sun,Yuchen	Senior	7/11/2023	US State and Local Tax	Work on Colorado partnership return, K-1 suite, and K-1s with team (i.e., made updates to worksheet and return, sent emails to clarify certain questions, and communicated next steps)	2.80	\$39.50	\$1,106.00
Zhang,Shannon	Staff	7/11/2023	US Income Tax	Save investors W8 W9 to EYOS, organize EYOS files	1.10	\$22.50	\$24.75
Zhang,Shannon	Staff	7/11/2023	US Income Tax	Meeting with manager and senior, discuss about 1256 contracts for commodities	1.00	\$22.50	\$22.50
Zhang,Shannon	Staff	7/11/2023	US Income Tax	Update the aggregate workbook for Ledger prime master	5.80	\$22.50	\$1,305.00
Kawahara,Riku	Staff	7/11/2023	Transfer Pricing	Drafting Information and Data Request to FTX Japan KK for FYE September/December 2022 local file in relation to Japan TP Local File Support for FTX Japan KK	2.00	\$22.50	\$45.00
Billings,Phoebe	Senior	7/11/2023	Transfer Pricing	Determining which benchmarking sets are required for TP and sourcing the relevant data	2.00	\$39.50	\$79.00
Wong,Maddie	Staff	7/11/2023	US Income Tax	Adding adjusting journal entries to priority 1 entities	2.90	\$22.50	\$65.25
Lindsey,Krista	Manager	7/11/2023	US State and Local Tax	Reviewed Colorado partnership return and Colorado K-1s for entity.	0.50	\$25.00	\$25.00
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Employment tax IDR issued documentation received, updates to tracking and	1.80	\$25.00	\$45.00
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Meeting agenda preparation and state account updates for call with Delaney Ornelas (FTX) and Kathryn Schultze (FTX)	0.70	\$25.00	\$36.75
Wrenn,Kaitlin Doyle	Manager	7/11/2023	Payroll Tax	Review in Indiana Department of Revenue accounts and detailed summary on employment tax items	2.50	\$25.00	\$1,312.50
Fitzgerald,Kaitlin Rose	Staff	7/11/2023	Payroll Tax	Update equity analysis based on feedback from Rachael W.	2.00	\$22.50	\$45.00

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Nakagami, Jun	Partner/Principal	7/11/2023	Transfer Pricing	Examining additional questions from IRAS to Quoine Pte Ltd in relation to Day to day OECD TP advisory for Quoine Pte Ltd	1.00	825.00	825.00
Yang, Rachel Sim	Senior Manager	7/11/2023	Information Reporting	ITTS compliance work discussion	1.00	650.00	650.00
DeVincenzo, Jennie	Managing Director	7/11/2023	Payroll Tax	Review of new IRS employment tax IDRs	0.50	775.00	387.50
Katsnelson, David	Manager	7/11/2023	Transfer Pricing	TP daily regroup meeting	0.40	525.00	210.00
Katsnelson, David	Manager	7/11/2023	Transfer Pricing	Update Compliance Calendar for TP	1.60	525.00	840.00
Katsnelson, David	Manager	7/11/2023	Transfer Pricing	TP doc preparatory work	0.30	525.00	157.50
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Correspondences concerning the MOR for the foreign entities	0.50	525.00	262.50
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Correspondences regarding the Japan and Singapore bilateral APA	0.80	525.00	420.00
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Correspondences concerning the due diligence of the foreign entities	3.20	525.00	1,680.00
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Correspondence concerning the potential sale of FTX Europe AG's equity interest in a German entity	1.60	525.00	840.00
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Correspondences and coordination to address certain employer tax issues	1.70	525.00	892.50
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Status update on due diligence procedures for the Nigerian entities	0.30	525.00	157.50
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Status updates for indirect tax returns due in July (Cyprus, Ireland, Liechtenstein, Nigeria)	0.40	525.00	210.00
Hammon, David Lane	Manager	7/11/2023	Non US Tax	Updating of the due diligence summary template for the foreign entities	2.20	525.00	1,155.00
Schwarzwälder, Christian	Senior Manager	7/11/2023	Non US Tax	Call with Sullivan & Cromwell LLP regarding tax considerations resulting from the Sale of a 9.9% German Subsidiary by FTX Europe GmbH	0.70	650.00	455.00
MacLean, Corrie	Senior	7/11/2023	Non US Tax	Preparation of FTX entities compliance summaries for FTX leadership	2.00	395.00	790.00
Tong, Chia-Hui	Senior Manager	7/11/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.60	650.00	390.00
Tong, Chia-Hui	Senior Manager	7/11/2023	Project Management Office Transition	Prepare agenda and talk points for internal team leads call to review upcoming deliverables and timelines	0.80	650.00	520.00
Tong, Chia-Hui	Senior Manager	7/11/2023	Project Management Office Transition	Review updated draft of due diligence deck for first phase of work	2.10	650.00	1,365.00
Mistler, Brian M	Manager	7/11/2023	US Income Tax	Review of tax return information	0.60	525.00	315.00
Delft, Björn	Partner/Principal	7/11/2023	Non US Tax	FTX Europe AG - Call Sullcrom regarding general tax implications from sale of Concedus DA GmbH investment. - prework and summary	0.40	825.00	330.00
Glattstein, Arielle	Staff	7/11/2023	Tax Advisory	Entity control list updates	2.00	225.00	450.00
Glattstein, Arielle	Staff	7/11/2023	Tax Advisory	Prepare documents on OTI	0.50	225.00	112.50
Ancona, Christopher	Senior	7/11/2023	Project Management Office Transition	Updating slide deck after discussion of new tax deliverable action items after call	1.10	395.00	434.50
Ancona, Christopher	Senior	7/11/2023	Project Management Office Transition	Adding in new project action items to the Project Management Office work items tracker	0.60	395.00	237.00
Ancona, Christopher	Senior	7/11/2023	Project Management Office Transition	Reviewing updates to the March fee application	1.30	395.00	513.50
Haas, Zach	Senior Manager	7/11/2023	US Income Tax	Ledger Prime W8 & W9 Docs, walkthrough workpapers	0.50	650.00	325.00
Haas, Zach	Senior Manager	7/11/2023	US Income Tax	Good Luck Games - Tax Return	0.60	650.00	390.00
Hung, Mo	Senior	7/11/2023	US Income Tax	Call w/ Shannon for wp updates	0.40	395.00	158.00
Hung, Mo	Senior	7/11/2023	US Income Tax	Call w/ Zach and Shannon for Master wp update for 1256	0.90	395.00	355.50
Shea JR, Thomas M	Partner/Principal	7/11/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.80	825.00	660.00
Shea JR, Thomas M	Partner/Principal	7/11/2023	Non US Tax	Prepare internal correspondence re: onboarding of specific local firms (Japan and HK)	0.60	825.00	495.00
Shea JR, Thomas M	Partner/Principal	7/11/2023	US Income Tax	Internal correspondence regarding final scope and services for next phase of tax support	1.10	825.00	907.50
Hawkins, Cassie Nicole	Senior	7/11/2023	Information Reporting	Updated outstanding items to be researched and sent to manager	2.00	395.00	790.00
Scott, James	Client Serving Contractor JS	7/11/2023	US Income Tax	Federal tax compliance documentation review	1.10	600.00	660.00
Scott, James	Client Serving Contractor JS	7/11/2023	Non US Tax	Assistance with foreign local country compliance issues for EMEA	1.30	600.00	780.00
Berman, Jake	Senior Manager	7/11/2023	US Income Tax	Working on reconciling tax depreciation registers with trial balance for Blockfolio, West Realm Shires and Alameda Silos	1.20	650.00	780.00
Carver, Cody R.	Senior	7/11/2023	Payroll Tax	Identifying identity of unknown customers and cross checking Box files to determine status of 1099-Misc reissue.	2.80	395.00	1,106.00
Bailey, Doug	Partner/Principal	7/11/2023	US International Tax	FTX Debtors taxable year-end change	2.30	825.00	1,897.50
Bailey, Doug	Partner/Principal	7/11/2023	US International Tax	Evaluate tax impacts of company's position concerning crypto ownership	2.90	825.00	2,392.50
Carreras, Stephen	Manager	7/11/2023	Payroll Tax	P8 annual salary declaration preparation + enquiring on Benefit in Kind declaration information	1.50	525.00	787.50
Knitwter, Stephanie	Senior Manager	7/11/2023	Non US Tax	FTX Europe AG - Prework and Summary to general tax implications from the sale of Concedus DA AG GmbH	1.00	650.00	650.00
Neziroski, David	Associate	7/11/2023	Fee/Employment Applications	Continue to make changes to the April application	3.10	365.00	1,131.50
DeVincenzo, Jennie	Managing Director	7/12/2023	Payroll Tax	Meeting to discussing IRS employment tax exposures and IDR responses. Attendees: J. DeVincenzo, S. LaGarde, R. Walker, K. Lowery, K. Wrenn	0.60	775.00	465.00
LaGarde, Stephen	Partner/Principal	7/12/2023	Payroll Tax	Meeting to discussing IRS employment tax exposures and IDR responses. Attendees: J. DeVincenzo, S. LaGarde, R. Walker, K. Lowery, K. Wrenn	0.60	825.00	495.00
Walker, Rachael Leigh Braswell	Partner/Principal	7/12/2023	Payroll Tax	Meeting to discussing IRS employment tax exposures and IDR responses. Attendees: J. DeVincenzo, S. LaGarde, R. Walker, K. Lowery, K. Wrenn	0.60	825.00	495.00
Lowery, Kristie L.	National Partner/Principal	7/12/2023	Payroll Tax	Meeting to discussing IRS employment tax exposures and IDR responses. Attendees: J. DeVincenzo, S. LaGarde, R. Walker, K. Lowery, K. Wrenn	0.60	990.00	594.00
Wrenn, Kaitlin Doyle	Manager	7/12/2023	Payroll Tax	Meeting to discussing IRS employment tax exposures and IDR responses. Attendees: J. DeVincenzo, S. LaGarde, R. Walker, K. Lowery, K. Wrenn	0.60	525.00	315.00
Katelas, Andreas	Senior	7/12/2023	Tax Advisory	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	395.00	118.50
Lovelace, Lauren	Partner/Principal	7/12/2023	US International Tax	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	825.00	247.50
Bailey, Doug	Partner/Principal	7/12/2023	US International Tax	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	825.00	247.50
Yang, Rachel Sim	Senior Manager	7/12/2023	US International Tax	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	650.00	195.00
Jayanthi, Lakshmi	Senior Manager	7/12/2023	US International Tax	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	650.00	195.00
Glattstein, Arielle	Staff	7/12/2023	Tax Advisory	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	225.00	67.50
Karan, Anna Suncheuri	Staff	7/12/2023	Tax Advisory	L. Lovelace, D. Bailey, R. Yang, A. Katelas, A. Glattstein, L. Jayanthi, A. Karan discussing international compliance timeline and issues relating to financial statements	0.30	225.00	67.50
DeVincenzo, Jennie	Managing Director	7/12/2023	Payroll Tax	Meeting to discuss IRS employment tax and federal audit status and consolidated information document requests. Attendees: J. Scott, B. Mistler, J. DeVincenzo, T. Shae, K. Lowery, K. Wrenn	0.80	775.00	620.00
Scott, James	Client Serving Contractor JS	7/12/2023	US Income Tax	Meeting to discuss IRS employment tax and federal audit status and consolidated information document requests. Attendees: J. Scott, B. Mistler, J. DeVincenzo, T. Shae, K. Lowery, K. Wrenn	0.80	600.00	480.00
Lowery, Kristie L.	National Partner/Principal	7/12/2023	Payroll Tax	Meeting to discuss IRS employment tax and federal audit status and consolidated information document requests. Attendees: J. Scott, B. Mistler, J. DeVincenzo, T. Shae, K. Lowery, K. Wrenn	0.80	990.00	792.00
Wrenn, Kaitlin Doyle	Manager	7/12/2023	Payroll Tax	Meeting to discuss IRS employment tax and federal audit status and consolidated information document requests. Attendees: J. Scott, B. Mistler, J. DeVincenzo, T. Shae, K. Lowery, K. Wrenn	0.80	525.00	420.00
Shea JR, Thomas M	Partner/Principal	7/12/2023	IRS Audit Matters	Meeting to discuss IRS employment tax and federal audit status and consolidated information document requests. Attendees: J. Scott, B. Mistler, J. DeVincenzo, T. Shae, K. Lowery, K. Wrenn	0.80	825.00	660.00

Exhibit A
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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mistler,Brian M	Manager	7/12/2023	US Income Tax	Meeting to discuss IRS employment tax and federal audit status and consolidated information document requests. Attendees: J. Scott, B. Mistler, J. DeVincenzo, T. Shae, K. Lowery, K. Wrenn	0.80	525.00	420.00
Huang,Ricki	Senior	7/12/2023	US Income Tax	Meeting to go over the prepped adjusting journal entries. Attendees:J. Berman, B. Mistler, R. Huang, M. Wong	0.30	395.00	118.50
Wong,Maddie	Staff	7/12/2023	US Income Tax	Meeting to go over the prepped adjusting journal entries. Attendees:J. Berman, B. Mistler, R. Huang, M. Wong	0.30	225.00	67.50
Mistler,Brian M	Manager	7/12/2023	US Income Tax	Meeting to go over the prepped adjusting journal entries. Attendees:J. Berman, B. Mistler, R. Huang, M. Wong	0.30	525.00	157.50
Berman,Jake	Senior Manager	7/12/2023	US Income Tax	Meeting to go over the prepped adjusting journal entries. Attendees:J. Berman, B. Mistler, R. Huang, M. Wong	0.30	650.00	195.00
Tong,Chia-Hui	Senior Manager	7/12/2023	Project Management Office Transition	Weekly TTT FTX Update Meeting: to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, A. Farrar, C. Tong, H. Choudary	0.20	650.00	130.00
Ancona,Christopher	Senior	7/12/2023	Project Management Office Transition	Weekly TTT FTX Update Meeting: to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, A. Farrar, C. Tong, H. Choudary	0.20	395.00	79.00
Farrar,Anne	Partner/Principal	7/12/2023	Project Management Office Transition	Weekly TTT FTX Update Meeting: to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, A. Farrar, C. Tong, H. Choudary	0.20	825.00	165.00
Choudary,Hira	Staff	7/12/2023	Project Management Office Transition	Weekly TTT FTX Update Meeting: to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, A. Farrar, C. Tong, H. Choudary	0.20	225.00	45.00
DeVincenzo,Jennie	Managing Director	7/12/2023	Payroll Tax	Meeting to discuss SOW 1 draft deliverable for employment tax. Attendees: K. Wrenn, J. DeVincenzo	1.10	775.00	852.50
Wrenn,Kaitlin Doyle	Manager	7/12/2023	Payroll Tax	Meeting to discuss SOW 1 draft deliverable for employment tax. Attendees: K. Wrenn, J. DeVincenzo	1.10	525.00	577.50
Scott,James	Client Serving Contractor JS	7/12/2023	US Income Tax	Internal call to discuss state and local Good Luck Games short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	600.00	360.00
Sun,Yuchen	Senior	7/12/2023	US State and Local Tax	Internal call to discuss state and local tax short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	395.00	237.00
Lindsey,Krista	Manager	7/12/2023	US State and Local Tax	Internal call to discuss state and local Good Luck Games short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	525.00	315.00
Mistler,Brian M	Manager	7/12/2023	US Income Tax	Internal call to discuss state and local Good Luck Games short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	525.00	315.00
Hall,Emily Melissa	Senior	7/12/2023	US State and Local Tax	Internal call to discuss state and local Good Luck Games short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	395.00	237.00
Musano,Matthew Albert	Senior Manager	7/12/2023	US State and Local Tax	Internal call to discuss state and local Good Luck Games short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	650.00	390.00
Turner,Austin Scott	Staff	7/12/2023	US State and Local Tax	Internal call to discuss state and local Good Luck Games short year return. Meeting attendees: M. Musano, J. Scott, B. Mistler, K. Lindsey, E. Hall, Y. Sun, A. Turner	0.60	225.00	135.00
MacLean,Corrie	Senior	7/12/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	1.00	395.00	395.00
Staromiejska,Kinga	Manager	7/12/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	1.00	525.00	525.00
Choudary,Hira	Staff	7/12/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	1.00	225.00	225.00
Hammon,David Lane	Manager	7/12/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	1.00	525.00	525.00
MacLean,Corrie	Senior	7/12/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: J. Scott, D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	395.00	197.50
Scott,James	Client Serving Contractor JS	7/12/2023	US Income Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: J. Scott, D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	600.00	300.00
Staromiejska,Kinga	Manager	7/12/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: J. Scott, D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	525.00	262.50
Choudary,Hira	Staff	7/12/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: J. Scott, D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	225.00	112.50
Hammon,David Lane	Manager	7/12/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: J. Scott, D. Hammon, C. MacLean, K. Staromiejska, H. Choudary	0.50	525.00	262.50
MacLean,Corrie	Senior	7/12/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean	0.50	395.00	197.50
Hammon,David Lane	Manager	7/12/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean	0.50	525.00	262.50
Gil Diez de Leon,Marta	Manager	7/12/2023	Value Added Tax	Meeting with EY Nigeria to discuss VAT and GST registration. Attendees: M. Leon, D. Hammon, C. MacLean, D. Akpan, T. Masaku, S. Momah	0.40	525.00	210.00
MacLean,Corrie	Senior	7/12/2023	Non US Tax	Meeting with EY Nigeria to discuss VAT and GST registration. Attendees: M. Leon, D. Hammon, C. MacLean, D. Akpan, T. Masaku, S. Momah	0.40	395.00	158.00
Akpan,Dorcas	Staff	7/12/2023	Non US Tax	Meeting with EY Nigeria to discuss VAT and GST registration. Attendees: M. Leon, D. Hammon, C. MacLean, D. Akpan, T. Masaku, S. Momah	0.40	225.00	90.00
Masaku,Taiwo	Senior	7/12/2023	Non US Tax	Meeting with EY Nigeria to discuss VAT and GST registration. Attendees: M. Leon, D. Hammon, C. MacLean, D. Akpan, T. Masaku, S. Momah	0.40	395.00	158.00
Momah,Sandra	Managing Director	7/12/2023	Non US Tax	Meeting with EY Nigeria to discuss VAT and GST registration. Attendees: M. Leon, D. Hammon, C. MacLean, D. Akpan, T. Masaku, S. Momah	0.40	775.00	310.00
Hammon,David Lane	Manager	7/12/2023	Non US Tax	Meeting with EY Nigeria to discuss VAT and GST registration. Attendees: M. Leon, D. Hammon, C. MacLean, D. Akpan, T. Masaku, S. Momah	0.40	525.00	210.00
Bieganski,Walter	Client Serving Contractor WB	7/12/2023	US State and Local Tax	Internal call with W. Bieganski and E. Hall to walk through Good Luck Games state tax return and discuss questions.	0.30	200.00	60.00
Hall,Emily Melissa	Senior	7/12/2023	US State and Local Tax	Internal call with W. Bieganski and E. Hall to walk through Good Luck Games state tax return and discuss questions.	0.30	395.00	118.50

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Billings,Phoebe	Senior	7/12/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould	0.50	395.00	197.50
Di Stefano,Giulia	Senior	7/12/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould	0.50	395.00	197.50
Wisniewski-Pena,Fernando	Staff	7/12/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould	0.50	225.00	112.50
Katsnelson,David	Manager	7/12/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould	0.50	525.00	262.50
Bost,Anne	Managing Director	7/12/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould	0.50	775.00	387.50
Marie,Hameed	Senior	7/12/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould	0.50	395.00	197.50
Di Stefano,Giulia	Senior	7/12/2023	Transfer Pricing	Internal meeting on Transfer Pricing documentation and compliance calendar. Participants: D. Katsnelson, G. Di Stefano	0.50	395.00	197.50
Katsnelson,David	Manager	7/12/2023	Transfer Pricing	Internal meeting on Transfer Pricing documentation and compliance calendar. Participants: D. Katsnelson, G. Di Stefano	0.50	525.00	262.50
Di Stefano,Giulia	Senior	7/12/2023	Transfer Pricing	Internal call on compliance calendar. Participants: G. Di Stefano, H. Marie	0.20	395.00	79.00
Marie,Hameed	Senior	7/12/2023	Transfer Pricing	Internal call on compliance calendar. Participants: G. Di Stefano, H. Marie	0.20	395.00	79.00
Billings,Phoebe	Senior	7/12/2023	Transfer Pricing	Internal call on the compliance calendar. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie	0.50	395.00	197.50
Di Stefano,Giulia	Senior	7/12/2023	Transfer Pricing	Internal call on the compliance calendar. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie	0.50	395.00	197.50
Katsnelson,David	Manager	7/12/2023	Transfer Pricing	Internal call on the compliance calendar. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie	0.50	525.00	262.50
Marie,Hameed	Senior	7/12/2023	Transfer Pricing	Internal call on the compliance calendar. Participants: G. Di Stefano, D. Katsnelson, P. Billings, H. Marie	0.50	395.00	197.50
Billings,Phoebe	Senior	7/12/2023	Transfer Pricing	Call with T. Sajani and P. Billings (EY) to discuss TP Benchmarking analyses	0.50	395.00	197.50
Thomas,Sajani	Staff	7/12/2023	Transfer Pricing	Call with T. Sajani and P. Billings (EY) to discuss TP Benchmarking analyses	0.50	225.00	112.50
Hernandez,Nancy I.	Senior Manager	7/12/2023	Non US Tax	Discuss status of bookkeeping support in Germany and Switzerland and next steps to ensure accounts are brought up to date. Participants: Michael Borts, James Scott, Thomas M Shea, Nancy I Hernandez	0.60	650.00	390.00
Scott,James	Client Serving Contractor JS	7/12/2023	US Income Tax	Discuss status of bookkeeping support in Germany and Switzerland and next steps to ensure accounts are brought up to date. Participants: Michael Borts, James Scott, Thomas M Shea, Nancy I Hernandez	0.60	600.00	360.00
Borts,Michael	Managing Director	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Discuss status of bookkeeping support in Germany and Switzerland and next steps to ensure accounts are brought up to date. Participants: Michael Borts, James Scott, Thomas M Shea, Nancy I Hernandez	0.60	775.00	465.00
Shea JR,Thomas M	Partner/Principal	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Discuss status of bookkeeping support in Germany and Switzerland and next steps to ensure accounts are brought up to date. Participants: Michael Borts, James Scott, Thomas M Shea, Nancy I Hernandez	0.60	825.00	495.00
Hernandez,Nancy I.	Senior Manager	7/12/2023	Non US Tax	Follow ups with local foreign country teams on required updates for du diligence purposes	0.80	650.00	520.00
Hernandez,Nancy I.	Senior Manager	7/12/2023	Non US Tax	Follow ups and reviews with EY Switzerland on their bookkeeping deliverables for January-April	0.60	650.00	390.00
Socratous,Christoforos	Partner/Principal	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Reviewing of the email for statutory compliance to Abel John Mathew (EY) , Nancy I Hernandez (EY) and Nikita Asutosh Srivastava (EY)	0.50	825.00	412.50
Short,Victoria	Senior	7/12/2023	Payroll Tax	Ledger prime account follow up for SITW and SUI	0.80	395.00	316.00
Bieganski,Walter	Client Serving Contractor WB	7/12/2023	US State and Local Tax	Review Colorado tax return positions and correspondence related to Good Luck Games and perform related research and analysis	0.90	200.00	180.00
Bieganski,Walter	Client Serving Contractor WB	7/12/2023	US State and Local Tax	Review California locality tax issues and options available to client	2.00	200.00	400.00
Bouza,Victor	Manager	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Coordination with IT Team in order to upload the latest Abacus save received from previous provider	0.80	525.00	420.00
Bouza,Victor	Manager	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Finalization of the bookkeeping as of 11.04.2023 with Arthur Geisler, review of Arthur Geisler's work.	3.00	525.00	1,575.00
Bouza,Victor	Manager	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with Jing regarding the reporting and the next steps for the bookkeeping, emails exchanges	0.70	525.00	367.50
Huang,Vanessa	Staff	7/12/2023	US State and Local Tax	Contacted Delaware Secretary of State to confirm 5 additional domestic corporations entities have filed the 2022 Franchise Tax / Annual Report due March 01, 2023. Complied status of each entity in a PDF and updated team on Delaware's response.	1.50	225.00	337.50
Jelonek,Theresa Grace	Staff	7/12/2023	US State and Local Tax	Review receipts received from June Compliance and save to Sharepoint	0.20	225.00	45.00
Jelonek,Theresa Grace	Staff	7/12/2023	US State and Local Tax	Prepare annual reports for July compliance	0.70	225.00	157.50
Hayashi,Rina	Senior	7/12/2023	Transfer Pricing	Updating Information and Data Request to FTX Japan KK for FYE September/December 2022 local file in relation to Japan TP Local File Support for FTX Japan KK	1.00	395.00	395.00
Kawahara,Riku	Staff	7/12/2023	Transfer Pricing	Drafting Information and Data Request to FTX Japan KK for FYE September/December 2022 local file in relation to Japan TP Local File Support for FTX Japan KK	2.00	225.00	450.00
Huang,Ricki	Senior	7/12/2023	US Income Tax	Review the tax adjustment journal entries for the tax return preparation	2.10	395.00	829.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Analyze entity 1 Book Asset Detail from file 'PBEY Fixed Asset Reconciliations.xls'	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Analyze entity 1 TB from file 'PBEY Fixed Asset Reconciliations.xls'	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Analyze entity 2 Fixed Asset from file 'PBEY Fixed Asset Reconciliations.xls'	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Analyze entity 2 TB received from file 'PBEY Fixed Asset Reconciliations.xls'	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Analyze entity 3 Fixed Asset received from file 'PBEY Fixed Asset Reconciliations.xls'	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Analyze entity 3 TB received from file 'PBEY Fixed Asset Reconciliations.xls'	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Prepare Asset Type Listing.	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Create Fixed Asset Type Mapping with Asset Class codes.	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Draft clarifying questions for the team.	0.10	225.00	22.50
Tovar Hernandez,Maria F.	Staff	7/12/2023	US Income Tax	Send email with clarifying questions to Elizabeth Billings.	0.10	225.00	22.50
Wong,Maddie	Staff	7/12/2023	US Income Tax	Adding AJE's for each entity for priority 1 returns	2.90	225.00	652.50
Wong,Maddie	Staff	7/12/2023	US Income Tax	Adding AJE's for each entity for priority 2 returns	0.50	225.00	112.50
Drayer,Lauren	Senior	7/12/2023	US Income Tax	Prepare the owner shift analysis workpapers and put into the proprietary CUBE software. Run the analysis under the Hold Constant Principle method.	4.60	395.00	1,817.00
Lindsey,Krista	Manager	7/12/2023	US State and Local Tax	Reviewed positions discussed during 7/12 short year return call.	0.10	525.00	52.50
Goto,Keisuke	Senior Manager	7/12/2023	Transfer Pricing	Performing preliminary review of the Information and Data Request to FTX Japan KK for FYE September/December 2022 local file in relation to Japan TP Local File Support for FTX Japan KK	1.00	650.00	650.00
Wrenn,Kaitlin Doyle	Manager	7/12/2023	Payroll Tax	HK payroll filing request review	0.60	525.00	315.00
Nakagami,Jun	Partner/Principal	7/12/2023	Transfer Pricing	Reviewing Profit Split worksheet for FYE September 2021 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	825.00	825.00
Yang,Rachel Sim	Senior Manager	7/12/2023	Information Reporting	ITTS compliance work discussion	1.00	650.00	650.00
Lee,Jay	Manager	7/12/2023	Payroll Tax	Data query and master tracker build and testing for IRS employment tax audit tracker.	6.00	525.00	3,150.00
Di Stefano,Giulia	Senior	7/12/2023	Transfer Pricing	Initial draft of TP documentation	2.00	395.00	790.00
Di Stefano,Giulia	Senior	7/12/2023	Transfer Pricing	Research on CbCR	3.50	395.00	1,382.50
Katsnelson,David	Manager	7/12/2023	Transfer Pricing	Compile and review Compliance calendar for statutory filing dates for transfer pricing documentation	1.10	525.00	577.50

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For the Period July 2023 through July 31, 2023

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Hammon, David Lane	Manager	7/12/2023	Non US Tax	Correspondences concerning certain employer tax filings	3.10	525.00	1,627.50
Hammon, David Lane	Manager	7/12/2023	Non US Tax	Correspondences concerning the MORs for select foreign entities	0.40	525.00	210.00
Hammon, David Lane	Manager	7/12/2023	Non US Tax	Correspondences regarding the scope of the next phase of the engagement	2.20	525.00	1,155.00
Hammon, David Lane	Manager	7/12/2023	Non US Tax	Correspondences relating to the tax implications of FTX Europe AG's potential sale of its equity interest in a Germany company	0.40	525.00	210.00
Hammon, David Lane	Manager	7/12/2023	Non US Tax	Correspondences concerning certain employer tax filings	1.10	525.00	577.50
Hammon, David Lane	Manager	7/12/2023	Non US Tax	Correspondences regarding due diligence procedures for the FTX foreign entities	2.30	525.00	1,207.50
Hammon, David Lane	Manager	7/12/2023	Non US Tax	Summary of identified compliance obligations needing to be addressed for the Japanese entities	1.00	525.00	525.00
Vasic, Dajana	Staff	7/12/2023	Non US Tax	FTX: Viewing correspondence from Christian concerning German/Swiss Tax	0.30	225.00	67.50
Vasic, Dajana	Staff	7/12/2023	Non US Tax	Prov. tax invoice: E-Mail to Kinga regarding scope	0.40	225.00	90.00
Dulceak, Crystal	Manager	7/12/2023	US State and Local Tax	Review DE Annual Reports and update calendar.	1.00	525.00	525.00
Schwarzwälder, Christian	Senior Manager	7/12/2023	Non US Tax	FTX Europe GmbH: Sale of German subsidiary - review / Commenting of draft Sale Agreement from a Swiss tax perspective	1.50	650.00	975.00
Schwarzwälder, Christian	Senior Manager	7/12/2023	Non US Tax	Provisional invoices 2023 Swiss FTX entities: review	0.30	650.00	195.00
MacLean, Corrie	Senior	7/12/2023	Non US Tax	Preparation of FTX entities compliance summaries for FTX leadership	1.90	395.00	750.50
Tong, Chia-Hui	Senior Manager	7/12/2023	Project Management Office Transition	Review current updates to ont the fee application	0.60	650.00	390.00
Tong, Chia-Hui	Senior Manager	7/12/2023	Project Management Office Transition	Update draft of due diligence deck per input from tax teams	2.30	650.00	1,495.00
Tong, Chia-Hui	Senior Manager	7/12/2023	Project Management Office Transition	Prepare talk points to discuss scope for next phase of work	1.00	650.00	650.00
Mistler, Brian M	Manager	7/12/2023	US Income Tax	Review of tax return information and adjustments	1.30	525.00	682.50
Mistler, Brian M	Manager	7/12/2023	US Income Tax	Review of additional information request items for IDRs	0.40	525.00	210.00
Delf, Björn	Partner/Principal	7/12/2023	Non US Tax	FTX Europe AG - Sale investment Concedus DA GmbH - Review of Request from Sullcrom for VAT-review - Discussion of scope and EY support with S&C and EY US	0.90	825.00	742.50
Turner, Austin Scott	Staff	7/12/2023	US State and Local Tax	Memorialized filing positions discussed during the 7/12 call relating to the short year return for entity.	1.00	225.00	225.00
Geisler, Arthur	Staff	7/12/2023	Information Reporting	Calls with Swiss administration for VAT letter that requires some documentation	3.00	225.00	675.00
Glatstein, Arielle	Staff	7/12/2023	Tax Advisory	Entity control list updates and filing analysis	2.20	225.00	495.00
Katelas, Andreas	Senior	7/12/2023	Tax Advisory	Updated internal ITTS issue tracker and FTX compliance control list based on recent developments	2.20	395.00	869.00
Ancona, Christopher	Senior	7/12/2023	Technology	Reviewing next steps regarding aggregating Alameda wallet activity for reporting to the tax workstreams	1.10	395.00	434.50
Nunna, Ramesh kumar	Manager	7/12/2023	Technology	Exploring azure storage reservations to reduce FTX hosting charges	1.80	525.00	945.00
Nunna, Ramesh kumar	Manager	7/12/2023	Technology	Exploring azure storage reservations to reduce FTX hosting charges - Meeting with CT team	0.70	525.00	367.50
Hung, Mo	Senior	7/12/2023	US Income Tax	Update Master Agg wp	4.30	395.00	1,698.50
Shea JR, Thomas M	Partner/Principal	7/12/2023	US Income Tax	Call with J. Scott to discuss ongoing tax matters (change in tax year, Alameda items)	0.50	825.00	412.50
Richardson, Audrey Sarah	Manager	7/12/2023	Information Reporting	Worked on FTX 1099 corrections	1.00	525.00	525.00
Scott, James	Client Serving Contractor JS	7/12/2023	US Income Tax	Review of due diligence analysis for foreign compliance	0.60	600.00	360.00
Scott, James	Client Serving Contractor JS	7/12/2023	US International Tax	Review of Phase 1 analysis for international tax reporting	0.80	600.00	480.00
Scott, James	Client Serving Contractor JS	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Statutory reporting scope and existing documentation analysis	0.80	600.00	480.00
Marie, Hameed	Senior	7/12/2023	Transfer Pricing	Started Working on updating Compliance file for all companies while compiling information from different files	3.90	395.00	1,540.50
Marie, Hameed	Senior	7/12/2023	Transfer Pricing	Continued Working on updating Compliance file for all companies while compiling information from different files	3.10	395.00	1,224.50
Bruns, Alexander	Senior Manager	7/12/2023	Non US Tax	FTX Europe AG - Share Deal Concedus DA GmbH - Call with S&C regarding VAT implications	1.50	650.00	975.00
Bailey, Doug	Partner/Principal	7/12/2023	US International Tax	FTX Debtors 2022 taxable year-end change	4.10	825.00	3,382.50
Bailey, Doug	Partner/Principal	7/12/2023	US International Tax	Evaluate tax impacts of company's position concerning crypto ownership	2.40	825.00	1,980.00
Osmer, Maren	Partner/Principal	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of accounting data DATEV including set-up and reply regarding bank account upload and missing information for the bookkeeping period 2023.	0.50	825.00	412.50
Tyllirou, Christiana	Manager	7/12/2023	ACR Bookkeeping/ACR Statutory Reporting	Search with the Cyprus Registrar of Companies and website in order to check statutory compliance for Innovatia Ltd, FTX EU Ltd, FTX EMEA Ltd, FTX Crypto Services Ltd and drafting the email to Abel John Mathew (EY), Nancy I Hernandez (EY) and Nikita Astutosh Srivastava (EY)	0.50	525.00	262.50
Jelonek, Theresa Grace	Staff	7/12/2023	US State and Local Tax	Review receipts received from June Compliance and save to Sharepoint	0.20	225.00	45.00
Jelonek, Theresa Grace	Staff	7/12/2023	US State and Local Tax	Prepare annual reports for July compliance	0.70	225.00	157.50
Kniüwer, Stephanie	Senior Manager	7/12/2023	Non US Tax	FTX Compliance Summary Answers to additional questions from EY US with regard to filing obligations and penalties in Germany	1.00	650.00	650.00
Kniüwer, Stephanie	Senior Manager	7/12/2023	Non US Tax	FTX Europe AG - Sale investment Concedus DA GmbH - Review of Request from Sullcrom for VAT-review - Discussion of scope and EY support with Sullcrom and EY US	1.00	650.00	650.00
Neziroski, David	Associate	7/12/2023	Fee/Employment Applications	Review sensitivity detail in the monthly application	3.90	365.00	1,423.50
Flagg, Nancy A.	Managing Director	7/13/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	775.00	465.00
MacLean, Corrie	Senior	7/13/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	395.00	237.00
Tong, Chia-Hui	Senior Manager	7/13/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	650.00	390.00
Katelas, Andreas	Senior	7/13/2023	Tax Advisory	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	395.00	237.00

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Ancona, Christopher	Senior	7/13/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	395.00	237.00
Srivastava, Nikita Asutosh	Manager	7/13/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.60	525.00	315.00
Farrar, Anne	Partner/Principal	7/13/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.60	825.00	495.00
Hall, Emily Melissa	Senior	7/13/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.60	395.00	237.00
Bost, Anne	Managing Director	7/13/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.60	775.00	465.00
Bailey, Doug	Partner/Principal	7/13/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.60	825.00	495.00
Hernandez, Nancy I.	Senior Manager	7/13/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	650.00	390.00
Lovelace, Lauren	Partner/Principal	7/13/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	825.00	495.00
Healy, John	Senior Manager	7/13/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	650.00	390.00
Scott, James	Client Serving Contractor JS	7/13/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	600.00	360.00
Bieganski, Walter	Client Serving Contractor WB	7/13/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	200.00	120.00
Lowery, Kristie L.	National Partner/Principal	7/13/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	990.00	594.00
Wrenn, Kaitlin Doyle	Manager	7/13/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	525.00	315.00
Choudary, Hira	Staff	7/13/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	225.00	135.00
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	525.00	315.00
Mistler, Brian M	Manager	7/13/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	525.00	315.00

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Shea JR,Thomas M	Partner/Principal	7/13/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	825.00	495.00
Berman,Jake	Senior Manager	7/13/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	650.00	390.00
Knoeller,Thomas J.	Client Serving Contractor TJK	7/13/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, D. Hammon, W. Bieganski, J. Scott, A. Farrar, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, C. MacLean, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, N. Hernandez, N. Srivastava	0.60	430.00	258.00
Wesolowski,Jennifer L	Senior	7/13/2023	Payroll Tax	Meeting to discuss 1120 analysis. Attendees: J. DeVincenzo, J. Wesolowski, B. Pierce	0.80	395.00	316.00
Pierce,Brandon	Staff	7/13/2023	Payroll Tax	Meeting to discuss 1120 analysis. Attendees: J. DeVincenzo, J. Wesolowski, B. Pierce	0.80	225.00	180.00
DeVincenzo,Jennie	Managing Director	7/13/2023	Payroll Tax	Meeting to discuss 1120 analysis. Attendees: J. DeVincenzo, J. Wesolowski, B. Pierce	0.80	775.00	620.00
MacLean,Corrie	Senior	7/13/2023	Non US Tax	Meeting to discuss necessary compliance obligations for the FTX Indian entity. Attendees: S. Buduguntae, A. Chachan, N. Kedia, D. Hammon, C. MacLean	0.40	395.00	158.00
Chachan,Aparajita	Senior	7/13/2023	Non US Tax	Meeting to discuss necessary compliance obligations for the FTX Indian entity. Attendees: S. Buduguntae, A. Chachan, N. Kedia, D. Hammon, C. MacLean	0.40	395.00	158.00
Kedia,Nupur	Senior Manager	7/13/2023	Non US Tax	Meeting to discuss necessary compliance obligations for the FTX Indian entity. Attendees: S. Buduguntae, A. Chachan, N. Kedia, D. Hammon, C. MacLean	0.40	650.00	260.00
Buduguntae,Shashanka R	Partner/Principal	7/13/2023	Non US Tax	Meeting to discuss necessary compliance obligations for the FTX Indian entity. Attendees: S. Buduguntae, A. Chachan, N. Kedia, D. Hammon, C. MacLean	0.40	825.00	330.00
Hammon,David Lane	Manager	7/13/2023	Non US Tax	Meeting to discuss necessary compliance obligations for the FTX Indian entity. Attendees: S. Buduguntae, A. Chachan, N. Kedia, D. Hammon, C. MacLean	0.40	525.00	210.00
Papachristodoulou,Elpida	Senior Manager	7/13/2023	Value Added Tax	Meeting with EY Cyprus team to discuss due diligence status update as well as next steps. Attendees: D. Hammon, A. Tsikkouris, E. Papachristodoulou	0.40	650.00	260.00
Tsikkouris,Anastasios	Manager	7/13/2023	Non US Tax	Meeting with EY Cyprus team to discuss due diligence status update as well as next steps. Attendees: D. Hammon, A. Tsikkouris, E. Papachristodoulou	0.40	525.00	210.00
Liassides,Petros	Partner/Principal	7/13/2023	Non US Tax	Meeting with EY Cyprus team to discuss due diligence status update as well as next steps. Attendees: D. Hammon, A. Tsikkouris, E. Papachristodoulou	0.40	825.00	330.00
Hammon,David Lane	Manager	7/13/2023	Non US Tax	Meeting with EY Cyprus team to discuss due diligence status update as well as next steps. Attendees: D. Hammon, A. Tsikkouris, E. Papachristodoulou, P. Liassides	0.40	525.00	210.00
Tong,Chia-Hui	Senior Manager	7/13/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	650.00	260.00
Ancona,Christopher	Senior	7/13/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	395.00	158.00
Healy,John	Senior Manager	7/13/2023	IRS Audit Matters	Revise the EIN memo that was to be provided to TAS and the IRS exam team.	0.70	650.00	455.00
Scott,James	Client Serving Contractor JS	7/13/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	600.00	240.00
Lowery,Kristie L	National Partner/Principal	7/13/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	990.00	396.00
Mistler,Brian M	Manager	7/13/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	525.00	210.00
Shea JR,Thomas M	Partner/Principal	7/13/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	825.00	330.00
Berman,Jake	Senior Manager	7/13/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	650.00	260.00
Lowery,Kristie L	National Partner/Principal	7/13/2023	Payroll Tax	Meeting to discuss SOW 1 draft deliverable for employment tax for partner review. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.10	990.00	1,089.00
Wrenn,Kaitlin Doyle	Manager	7/13/2023	Payroll Tax	Meeting to discuss SOW 1 draft deliverable for employment tax for partner review. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.10	525.00	577.50
DeVincenzo,Jennie	Managing Director	7/13/2023	Payroll Tax	Meeting to discuss SOW 1 draft deliverable for employment tax for partner review. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.10	775.00	852.50
Scott,James	Client Serving Contractor JS	7/13/2023	US Income Tax	Internal meeting to discuss Federal income tax open items and next steps. Participants: J. Scott, J. Berman, B. Mistler	0.50	600.00	300.00
Mistler,Brian M	Manager	7/13/2023	US Income Tax	Internal meeting to discuss Federal income tax open items and next steps. Participants: J. Scott, J. Berman, B. Mistler	0.50	525.00	262.50
Berman,Jake	Senior Manager	7/13/2023	US Income Tax	Internal meeting to discuss Federal income tax open items and next steps. Participants: J. Scott, J. Berman, B. Mistler	0.50	650.00	325.00
Mistler,Brian M	Manager	7/13/2023	US Income Tax	Meeting to discuss Alameda legal entity ownership. Participants: J. Ray, A. Dieterich, D. Hariton, B. Glueckstein, J. Croke (S&C), G. Walia, E. Mosley, S. Coverick, K. Jacobs, C. Howe (A&M), T. Shea, D. Bailey, B. Mistler (EY)	1.00	525.00	525.00
Shea JR,Thomas M	Partner/Principal	7/13/2023	US Income Tax	Meeting to discuss Alameda legal entity ownership. Participants: J. Ray, A. Dieterich, D. Hariton, B. Glueckstein, J. Croke (S&C), G. Walia, E. Mosley, S. Coverick, K. Jacobs, C. Howe (A&M), T. Shea, D. Bailey, B. Mistler (EY)	1.00	825.00	825.00
Bailey,Doug	Partner/Principal	7/13/2023	US International Tax	Meeting to discuss Alameda legal entity ownership. Participants: J. Ray, A. Dieterich, D. Hariton, B. Glueckstein, J. Croke (S&C), G. Walia, E. Mosley, S. Coverick, K. Jacobs, C. Howe (A&M), T. Shea, D. Bailey, B. Mistler (EY)	1.00	825.00	825.00
Katelas,Andreas	Senior	7/13/2023	Tax Advisory	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Jayanthi, B. Mistler, A. Katelas	0.50	395.00	197.50
Lovelace,Lauren	Partner/Principal	7/13/2023	US International Tax	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Jayanthi, B. Mistler, A. Katelas	0.50	825.00	412.50
Mistler,Brian M	Manager	7/13/2023	US Income Tax	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Jayanthi, B. Mistler, A. Katelas	0.50	525.00	262.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bailey,Doug	Partner/Principal	7/13/2023	US International Tax	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Javanthi, B. Mistler, A. Katelas	0.50	825.00	412.50
Jayanthi,Lakshmi	Senior Manager	7/13/2023	US International Tax	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Javanthi, B. Mistler, A. Katelas	0.50	650.00	325.00
Stevens,Matthew Aaron	National Partner/Principal	7/13/2023	US International Tax	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Javanthi, B. Mistler, A. Katelas	0.50	990.00	495.00
Shea JR,Thomas M	Partner/Principal	7/13/2023	US Income Tax	Internal meeting to discuss FTX crypto holdings. Participants: M. Stevens, D. Bailey, L. Lovelace, T. Shea, L. Javanthi, B. Mistler, A. Katelas	0.50	825.00	412.50
MacLean,Corrie	Senior	7/13/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary, T. Knoeller	0.50	395.00	197.50
Staromiejska,Kinga	Manager	7/13/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary, T. Knoeller	0.50	525.00	262.50
Choudary,Hira	Staff	7/13/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary, T. Knoeller	0.50	225.00	112.50
Hammon,David Lane	Manager	7/13/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary, T. Knoeller	0.50	525.00	262.50
Knoeller,Thomas J.	Client Serving Contractor TJK	7/13/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Choudary, T. Knoeller	0.50	430.00	215.00
MacLean,Corrie	Senior	7/13/2023	Non US Tax	Working session to discuss and prepare foreign entities compliance summaries. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	395.00	197.50
Staromiejska,Kinga	Manager	7/13/2023	Non US Tax	Working session to discuss and prepare foreign entities compliance summaries. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	525.00	262.50
Hammon,David Lane	Manager	7/13/2023	Non US Tax	Working session to discuss and prepare foreign entities compliance summaries. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	525.00	262.50
Billings,Phoebe	Senior	7/13/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.20	395.00	79.00
Di Stefano,Giulia	Senior	7/13/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.20	395.00	79.00
Wisniewski-Pena,Fernando	Staff	7/13/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	225.00	112.50
Katsnelson,David	Manager	7/13/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.20	525.00	105.00
Marie,Hameed	Senior	7/13/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.20	395.00	79.00
Di Stefano,Giulia	Senior	7/13/2023	Transfer Pricing	Internal call on status of the transfer pricing documentation. Participants: G. Di Stefano, D. McComber	0.50	395.00	197.50
McComber,Donna	National Partner/Principal	7/13/2023	Transfer Pricing	Internal call on status of the transfer pricing documentation. Participants: G. Di Stefano, D. McComber	0.50	990.00	495.00
Katelas,Andreas	Senior	7/13/2023	Tax Advisory	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	395.00	197.50
Lovelace,Lauren	Partner/Principal	7/13/2023	US International Tax	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	825.00	412.50
Bailey,Doug	Partner/Principal	7/13/2023	US International Tax	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	825.00	412.50
Jayanthi,Lakshmi	Senior Manager	7/13/2023	US International Tax	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	650.00	325.00
Stevens,Matthew Aaron	National Partner/Principal	7/13/2023	US International Tax	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	990.00	495.00
Mistler,Brian M	Manager	7/13/2023	US Income Tax	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	525.00	262.50
Shea JR,Thomas M	Partner/Principal	7/13/2023	US Income Tax	Internal meeting to discuss accounting method and related tax attributes with A. Katelas, L. Lovelace, D. Bailey, B. Mistler, T. Shea, M. Stevens, L. Javanthi	0.50	825.00	412.50
Hernandez,Nancy I.	Senior Manager	7/13/2023	Non US Tax	Review current status of preparation of accounts in Switzerland, understanding of pending items, and plan to complete pending months. Participants: Michael Borts; Victor Bouza; Thomas M Shea; Nancy I Hernandez	0.40	650.00	260.00
Shea JR,Thomas M	Partner/Principal	7/13/2023	Non US Tax	Review current status of preparation of accounts in Switzerland, understanding of pending items, and plan to complete pending months. Participants: Michael Borts; Victor Bouza; Thomas M Shea; Nancy I Hernandez	0.40	825.00	330.00
Borts,Michael	Managing Director	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Review current status of preparation of accounts in Switzerland, understanding of pending items, and plan to complete pending months. Participants: Michael Borts; Victor Bouza; Thomas M Shea; Nancy I Hernandez	0.40	775.00	310.00
Bouza,Victor	Manager	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Review current status of preparation of accounts in Switzerland, understanding of pending items, and plan to complete pending months. Participants: Michael Borts; Victor Bouza; Thomas M Shea; Nancy I Hernandez	0.40	525.00	210.00
Hernandez,Nancy I.	Senior Manager	7/13/2023	Non US Tax	Confirm scope and timeline for completion of MORs and stats if accounting activities and completion of trial balances in Germany and Switzerland. Participants: Michael Borts; Robbie Hoskins (RLKS); Nancy I Hernandez	0.60	650.00	390.00
Borts,Michael	Managing Director	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Confirm scope and timeline for completion of MORs and stats if accounting activities and completion of trial balances in Germany and Switzerland. Participants: Michael Borts; Robbie Hoskins (RLKS); Nancy I Hernandez	0.60	775.00	465.00
Billings,Phoebe	Senior	7/13/2023	Transfer Pricing	Call to discuss updates to Compliance Calendar with D. Katsnelson, G. Di Stefano, and P. Billings (EY)	0.30	395.00	118.50
Di Stefano,Giulia	Senior	7/13/2023	Transfer Pricing	Call to discuss updates to Compliance Calendar with D. Katsnelson, G. Di Stefano, and P. Billings (EY)	0.30	395.00	118.50
Katsnelson,David	Manager	7/13/2023	Transfer Pricing	Call to discuss updates to Compliance Calendar with D. Katsnelson, G. Di Stefano, and P. Billings (EY)	0.30	525.00	157.50
Hernandez,Nancy I.	Senior Manager	7/13/2023	Non US Tax	Follow ups and discussions with local foreign country teams on required updates for due diligence purposes	0.30	650.00	195.00
Hernandez,Nancy I.	Senior Manager	7/13/2023	Non US Tax	Documentation of due diligence status and updates for trackers required to be prepared for decisions around compliance in all countries in scope	0.50	650.00	325.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
McComber, Donna	National Partner/Principal	7/13/2023	Transfer Pricing	Review draft documentation	1.20	990.00	1,188.00
Bote, Justin	Senior	7/13/2023	US Income Tax	Good Luck Games - Return Updates	0.50	395.00	197.50
Short, Victoria	Senior	7/13/2023	Payroll Tax	Blockfolio state follow up, account closure drafts, validation notes updates	3.10	395.00	1,224.50
Sun, Yuchen	Senior	7/13/2023	US State and Local Tax	Reviewed facts for Colorado partnership return	0.30	395.00	118.50
Bieganski, Walter	Client Serving Contractor WB	7/13/2023	US State and Local Tax	Ongoing research and analysis regarding Good Luck Games Colorado tax return positions	2.50	200.00	500.00
Bouza, Victor	Manager	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with Michael Bots regarding MOR reports requirements for Swiss entities	0.50	525.00	262.50
Bouza, Victor	Manager	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Email for Michael Bots with a clear status for each entities under swiss scope	0.70	525.00	367.50
Bouza, Victor	Manager	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Verification in the Swiss VAT portal that the VAT extension of 3 months was requested for the Q1 2023 VAT Return of the 3 swiss entities.	0.30	525.00	157.50
Huang, Vanesa	Staff	7/13/2023	US State and Local Tax	Discussed with C.Duceak (EY) to go over open issues. Compiled and drafted email to T.Jelonek (EY) Annual Reports to be filed by end of month	0.80	225.00	180.00
Jelonek, Theresa Grace	Staff	7/13/2023	US State and Local Tax	Prepare annual reports for July compliance	2.40	225.00	540.00
Kawahara, Riku	Staff	7/13/2023	Transfer Pricing	Drafting FTX Japan KK's local file for September/December 2022 (Section 1-2) in relation to Japan TP Local File Support for FTX Japan KK	3.50	225.00	787.50
Huang, Ricki	Senior	7/13/2023	US Income Tax	Review Dep prep by SMP team	1.50	395.00	592.50
Huang, Ricki	Senior	7/13/2023	US Income Tax	Review P1 return	2.50	395.00	987.50
Billings, Phoebe	Senior	7/13/2023	Transfer Pricing	Updates to the Compliance Calendar for TP deadlines and reconciling the entities included	1.50	395.00	592.50
Hall, Olivia	Staff	7/13/2023	Transfer Pricing	Research compliance dates and update calendar	1.30	225.00	292.50
Gil Diez de Leon, Marta	Manager	7/13/2023	Value Added Tax	Review the compliance calendar for VAT obligations of the VAT returns due	2.00	525.00	1,050.00
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Prepare Sage Fixed Assets Import templates for entity 1 with Tax/State methods and lives.	0.20	225.00	45.00
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Prepare Sage Fixed Assets Import templates for entity 2 with Tax/State methods and lives.	0.20	225.00	45.00
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Prepare Sage Fixed Assets Import templates for entity 3 with Tax/State methods and lives.	0.20	225.00	45.00
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Double check all Sage Fixed Assets Import templates.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Process Imports on Sage Fixed Assets for entity 1.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Process Imports on Sage Fixed Assets for entity 2.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Process Imports on Sage Fixed Assets for entity 3.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Run depreciation reports on Sage Fixed Assets for entity 1.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Run depreciation reports on Sage Fixed Assets for entity 2.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Run depreciation reports on Sage Fixed Assets for entity 3.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Export reports for entity 1.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Export reports for entity 2.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Export reports for entity 3.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Prepare FY22 entity 1 depreciation detail deliverable for review.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Prepare FY22 entity 2 depreciation detail deliverable for review.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Prepare FY22 entity 3 depreciation detail deliverable for review.	0.10	225.00	22.50
Tovar Hernandez, Maria F.	Staff	7/13/2023	US Income Tax	Send FY22 Depreciation Detail deliverables for review.	0.10	225.00	22.50
Wong, Maddie	Staff	7/13/2023	US Income Tax	Adding AJE's for each entity for priority 3 returns	2.20	225.00	495.00
Wrenn, Kaitlin Doyle	Manager	7/13/2023	Payroll Tax	Review of new IDRs received	0.50	525.00	262.50
Nakagami, Jun	Partner/Principal	7/13/2023	Transfer Pricing	Performing executive review of the Information and Data Request to FTX Japan KK for FYE September/December 2022 local file executively in relation to Japan TP Local File Support for FTX Japan KK	0.50	825.00	412.50
Yang, Rachel Sim	Senior Manager	7/13/2023	Information Reporting	Correspondence regarding ITTS approaches	1.00	650.00	650.00
Wesolowski, Jennifer L.	Senior	7/13/2023	Payroll Tax	Form 1120 analysis and review	1.00	395.00	395.00
Choudary, Hira	Staff	7/13/2023	Project Management Office Transition	Prepare master roster including all the foreign and US workstreams	3.20	225.00	720.00
Di Stefano, Giulia	Senior	7/13/2023	Transfer Pricing	Drafted TP documentation	3.50	395.00	1,382.50
Di Stefano, Giulia	Senior	7/13/2023	Transfer Pricing	Drafted Functional analysis within TP documentation	3.00	395.00	1,185.00
Wisniewski-Pena, Fernando	Staff	7/13/2023	Transfer Pricing	Working on company analysis report	0.50	225.00	112.50
Matsuo, Eiko	Senior Manager	7/13/2023	Transfer Pricing	Performing secondary review of the Information and Data Request to FTX Japan KK for FYE September/December 2022 local file secondarily in relation to Japan TP Local File Support for FTX Japan KK	0.50	650.00	325.00
Katsnelson, David	Manager	7/13/2023	Transfer Pricing	review compliance calendar updates	0.60	525.00	315.00
Katsnelson, David	Manager	7/13/2023	Transfer Pricing	Review US entities update for TP doc	0.50	525.00	262.50
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Correspondences concerning due diligence for the foreign entities	2.80	525.00	1,470.00
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Updating of Germany due diligence summary	0.50	525.00	262.50
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Correspondences regarding the potential sale of FTX Europe AG's equity interest in a Germany company	0.60	525.00	315.00
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Correspondences to address the outstanding/potential employer tax filings	3.30	525.00	1,732.50
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Review of draft due diligence summary for Gibraltar	1.00	525.00	525.00
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Review of draft due diligence summary for Liechtenstein	1.10	525.00	577.50
Hammon, David Lane	Manager	7/13/2023	Non US Tax	Review of draft due diligence summary for Switzerland	1.40	525.00	735.00
Dulceak, Crystal	Manager	7/13/2023	US State and Local Tax	Touchbase with Team on July Annual Reports.	0.50	525.00	262.50
MacLean, Corrie	Senior	7/13/2023	Non US Tax	Preparation of FTX entities compliance summaries for FTX leadership, German PSM and communication for analysis of tax implication for potential sale	2.80	395.00	1,106.00
Tong, Chia-Hui	Senior Manager	7/13/2023	Project Management Office Transition	Prepare agenda and talk points for internal team leads call to review upcoming deliverables and timelines	0.60	650.00	390.00
Tong, Chia-Hui	Senior Manager	7/13/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.50	650.00	325.00
Tong, Chia-Hui	Senior Manager	7/13/2023	Project Management Office Transition	Update descriptions and scope for next phase of work	2.70	650.00	1,755.00
Mistler, Brian M	Manager	7/13/2023	US Income Tax	Review of additional IDR information	1.00	525.00	525.00
Geisler, Arthur	Staff	7/13/2023	Information Reporting	Emails with Mazars and Jürg with VAT Q1	0.50	225.00	112.50
Glatstein, Arielle	Staff	7/13/2023	Tax Advisory	Entity control list call	0.50	225.00	112.50
Glatstein, Arielle	Staff	7/13/2023	Tax Advisory	OIT entity input	0.50	225.00	112.50
Katelas, Andreas	Senior	7/13/2023	Tax Advisory	Updated ITS entity tracker for international compliance requirements and scope of filing requirements	1.10	395.00	434.50
Ancona, Christopher	Senior	7/13/2023	Project Management Office Transition	Updating the EY/Alvarez and Marsal Project Management Office slide deck for submission to the FTX executive committee	1.60	395.00	632.00
Ancona, Christopher	Senior	7/13/2023	Project Management Office Transition	Correspondence with tax workstreams regarding open items relating to tax deliverables following discussion on call	0.70	395.00	276.50
Hung, Mo	Senior	7/13/2023	US Income Tax	Update Master Agg wp	3.10	395.00	1,224.50
Shea JR, Thomas M	Partner/Principal	7/13/2023	US Income Tax	Call with J. Scott and T. Shea (EY) re: Alameda Legal Entity Ownership matters	0.50	825.00	412.50
Scott, James	Client Serving Contractor JS	7/13/2023	US Income Tax	Call with J. Scott and T. Shea (EY) re: Alameda Legal Entity Ownership matters	0.50	600.00	300.00
Shea JR, Thomas M	Partner/Principal	7/13/2023	US Income Tax	Internal written correspondence re: Alameda Legal Entity Ownership matters	1.10	825.00	907.50
Shea JR, Thomas M	Partner/Principal	7/13/2023	Non US Tax	Internal written correspondence and follow-ups re: Hong Kong Employer Return Support	1.40	825.00	1,155.00
Shea JR, Thomas M	Partner/Principal	7/13/2023	US Income Tax	Written correspondence with M. Cilia and K. Schulte re: Alameda Legal Entity Ownership matters	0.60	825.00	495.00
Shea JR, Thomas M	Partner/Principal	7/13/2023	US Income Tax	Call with D. Bailey and T. Shea (EY) re: Alameda Legal Entity Ownership matters	0.20	825.00	165.00
Bailey, Doug	Partner/Principal	7/13/2023	US International Tax	Call with D. Bailey and T. Shea (EY) re: Alameda Legal Entity Ownership matters	0.20	825.00	165.00
Shea JR, Thomas M	Partner/Principal	7/13/2023	US Income Tax	Call with D. Hariton (Sullivan & Cromwell) re: Alameda Legal Entity Ownership matters	0.30	825.00	247.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR, Thomas M	Partner/Principal	7/13/2023	US Income Tax	Call with B. Seeway (Alvarez & Marsal) re: Alameda Legal Entity Ownership matters	0.20	825.00	165.00
Hawkins, Cassie Nicole	Senior	7/13/2023	Information Reporting	Populated templates for additional corrections found	1.50	395.00	592.50
Scott, James	Client Serving Contractor JS	7/13/2023	US Income Tax	2022 Federal tax compliance analysis	1.50	600.00	900.00
Scott, James	Client Serving Contractor JS	7/13/2023	US State and Local Tax	Good Luck Games state compliance review	0.80	600.00	480.00
Scott, James	Client Serving Contractor JS	7/13/2023	ACR Bookkeeping/ACR Statutory Reporting	Local statutory reporting documentation assistance	0.90	600.00	540.00
Berman, Jake	Senior Manager	7/13/2023	US Income Tax	Reviewing request list data provided by Alvarez & Marcel and documenting draft tax positions for tax entities	1.10	650.00	715.00
Bruns, Alexander	Senior Manager	7/13/2023	Non US Tax	FTX Europe AG - Share Deal Concedus DA GmbH - Call with S&C regarding VAT implications and email to EY US	2.00	650.00	1,300.00
Bailey, Doug	Partner/Principal	7/13/2023	Tax Advisory	2022 international compliance	1.40	825.00	1,155.00
Bailey, Doug	Partner/Principal	7/13/2023	Tax Advisory	FTX Debtors taxable year-end change	2.80	825.00	2,310.00
Jelonck, Theresa Grace	Staff	7/13/2023	US State and Local Tax	Prepare annual reports for July compliance	2.40	225.00	540.00
Guetschow, Rene	Partner/Principal	7/13/2023	Non US Tax	FTX Europe AG - Share Deal Concedus DA GmbH - Call with S&C regarding VAT implications and email to EY US	1.00	825.00	825.00
Neziroski, David	Associate	7/13/2023	Fee/Employment Applications	Review sensitivity detail in the monthly application	3.80	365.00	1,387.00
Wrenn, Kaitlin Doyle	Manager	7/14/2023	Payroll Tax	Meeting to discuss status of IRS audit IDR for vendor information. Attendees: K. Wrenn, A. Richardson, C. Velpuri	0.20	525.00	105.00
Richardson, Audrey Sarah	Manager	7/14/2023	IRS Audit Matters	Meeting to discuss status of IRS audit IDR for vendor information. Attendees: K. Wrenn, A. Richardson, C. Velpuri	0.20	525.00	105.00
Velpuri, Cury	Staff	7/14/2023	Information Reporting	Meeting to discuss status of IRS audit IDR for vendor information. Attendees: K. Wrenn, A. Richardson, C. Velpuri	0.20	225.00	45.00
Scott, James	Client Serving Contractor JS	7/14/2023	US Income Tax	Weekly meeting with A&M and S&C to review tax open items and issues. Participants: D. Hariton (S&C), K. Jacobs, C. Howe (A&M), T. Shea, B. Mistler, J. Scott, J. Berman (EY)	0.40	600.00	240.00
Mistler, Brian M	Manager	7/14/2023	US Income Tax	Weekly meeting with A&M and S&C to review tax open items and issues. Participants: D. Hariton (S&C), K. Jacobs, C. Howe (A&M), T. Shea, B. Mistler, J. Scott, J. Berman (EY)	0.40	525.00	210.00
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Weekly meeting with A&M and S&C to review tax open items and issues. Participants: D. Hariton (S&C), K. Jacobs, C. Howe (A&M), T. Shea, B. Mistler, J. Scott, J. Berman (EY)	0.40	825.00	330.00
Berman, Jake	Senior Manager	7/14/2023	US Income Tax	Weekly meeting with A&M and S&C to review tax open items and issues. Participants: D. Hariton (S&C), K. Jacobs, C. Howe (A&M), T. Shea, B. Mistler, J. Scott, J. Berman (EY)	0.40	650.00	260.00
MacLean, Corrie	Senior	7/14/2023	Non US Tax	Working session to discuss and prepare foreign entities compliance summaries. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	395.00	197.50
Staromiejska, Kinga	Manager	7/14/2023	Non US Tax	Working session to discuss and prepare foreign entities compliance summaries. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	525.00	262.50
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Working session to discuss and prepare foreign entities compliance summaries. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	525.00	262.50
MacLean, Corrie	Senior	7/14/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	395.00	197.50
Staromiejska, Kinga	Manager	7/14/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	525.00	262.50
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	525.00	262.50
Billings, Phoebe	Senior	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga, D. McComber	0.50	395.00	197.50
Di Stefano, Giulia	Senior	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga, D. McComber	0.50	395.00	197.50
Wisniewski-Pena, Fernando	Staff	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	225.00	112.50
Katsnelson, David	Manager	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga, D. McComber	0.50	525.00	262.50
Marie, Hameed	Senior	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga, D. McComber	0.50	395.00	197.50
Bost, Anne	Managing Director	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga, D. McComber	0.50	775.00	387.50
McComber, Donna	National Partner/Principal	7/14/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga, D. McComber	0.50	990.00	495.00
Billings, Phoebe	Senior	7/14/2023	Transfer Pricing	Call with H. Marie (EY) to discuss country-by-country reporting deliverable and process	0.20	395.00	79.00
Katelas, Andreas	Senior	7/14/2023	Tax Advisory	Internal meeting to regroup on the status of ITS workstreams and issues tracker with A. Katelas, L. Javanthi, L. Lovelace	0.50	395.00	197.50
Lovelace, Lauren	Partner/Principal	7/14/2023	US International Tax	Internal meeting to regroup on the status of ITS workstreams and issues tracker with A. Katelas, L. Javanthi, L. Lovelace	0.50	825.00	412.50
Jayanthi, Lakshmi	Senior Manager	7/14/2023	US International Tax	Internal meeting to regroup on the status of ITS workstreams and issues tracker with A. Katelas, L. Javanthi, L. Lovelace	0.50	650.00	325.00
Tong, Chia-Hui	Senior Manager	7/14/2023	Project Management Office Transition	Meeting to review and update the status of tax deliverables with B. Mistler, J. Berman, J. Scott, C. Ancona, T. Shea, C. Tong	0.40	650.00	260.00
Berman, Jake	Senior Manager	7/14/2023	US Income Tax	Meeting to review and update the status of tax deliverables with B. Mistler, J. Berman, J. Scott, C. Ancona, T. Shea, C. Tong	0.40	650.00	260.00
Ancona, Christopher	Senior	7/14/2023	Project Management Office Transition	Meeting to review and update the status of tax deliverables with B. Mistler, J. Berman, J. Scott, C. Ancona, T. Shea, C. Tong	0.40	395.00	158.00
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Meeting to review and update the status of tax deliverables with B. Mistler, J. Berman, J. Scott, C. Ancona, T. Shea, C. Tong	0.40	825.00	330.00
Scott, James	Client Serving Contractor JS	7/14/2023	US Income Tax	Meeting to review and update the status of tax deliverables with B. Mistler, J. Berman, J. Scott, C. Ancona, T. Shea, C. Tong	0.40	600.00	240.00
Mistler, Brian M	Manager	7/14/2023	US Income Tax	Meeting to review and update the status of tax deliverables with B. Mistler, J. Berman, J. Scott, C. Ancona, T. Shea, C. Tong	0.40	525.00	210.00
Hernandez, Nancy I.	Senior Manager	7/14/2023	Non US Tax	Review of notes on discussions with A&M and S&C	0.20	650.00	130.00
Hernandez, Nancy I.	Senior Manager	7/14/2023	Non US Tax	Follow ups with EY teams on action items and deliverables	0.40	650.00	260.00
Hernandez, Nancy I.	Senior Manager	7/14/2023	Non US Tax	Review of due diligence documentation	0.40	650.00	260.00
Short, Victoria	Senior	7/14/2023	Payroll Tax	State follow up with AZ Blockfolio and business update form drafted	0.70	395.00	276.50
Sun, Yuchen	Senior	7/14/2023	US State and Local Tax	Communicated with team on facts regarding apportionment/filing for Colorado partnership return	0.20	395.00	79.00
Huang, Yuan	Staff	7/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing the documents for months reporting 01.2023-03.2023 (import and book salaries, import Volksbank statements into DATEV program (refer to DATEV program's documentation to read about file formatting, adjust the format accordingly), review invoices from clients)	2.50	225.00	562.50
Huang, Yuan	Staff	7/14/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing the documents for months reporting 04.2023-06.2023 (import and book salaries, import Volksbank statements into DATEV program (refer to DATEV program's documentation to read about file formatting, adjust the format accordingly), review invoices from clients)	2.50	225.00	562.50
Bieganski, Walter	Client Serving Contractor WB	7/14/2023	US State and Local Tax	Ongoing research and analysis regarding Good Luck Games Colorado tax return positions	4.50	200.00	900.00
Huang, Vanesa	Staff	7/14/2023	US State and Local Tax	Reviewed Hawaii Annual Report and made amendments as needed	1.00	225.00	225.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Jelonek, Theresa Grace	Staff	7/14/2023	US State and Local Tax	Prepare annual reports for July compliance	0.90	225.00	202.50
Thomas, Sajani	Staff	7/14/2023	Transfer Pricing	North America benchmarking	3.50	225.00	787.50
Hayashi, Rina	Senior	7/14/2023	Transfer Pricing	Updating FTX Japan KK's local file for September/December 2022 (Section 1-2) in relation to Japan TP Local File Support for FTX Japan KK	2.00	395.00	790.00
Kawahara, Riku	Staff	7/14/2023	Transfer Pricing	Conducting literature research for the industry analysis section (Section 3) of FTX Japan KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	3.00	225.00	675.00
Kawahara, Riku	Staff	7/14/2023	Transfer Pricing	Drafting FTX Japan KK's local file for FYE September/December 2022 (Section 3-4) in relation to Japan TP Local File Support for FTX Japan KK	3.50	225.00	787.50
Huang, Ricki	Senior	7/14/2023	US Income Tax	Prepare P1 Dep JE and Form 4562	2.00	395.00	790.00
Billings, Phoebe	Senior	7/14/2023	Transfer Pricing	Compiling list of IC Agreement effective dates; Updates to the Compliance Calendar to include entities with covered transactions	5.00	395.00	1,975.00
Hall, Olivia	Staff	7/14/2023	Transfer Pricing	Review compliance calendar	0.40	225.00	90.00
Lowery, Kristie L.	National Partner/Principal	7/14/2023	Payroll Tax	Review of report and changes regarding statement of work number 1 deliverables for read out purposes	2.40	990.00	2,376.00
Wrenn, Kaitlin Doyle	Manager	7/14/2023	Payroll Tax	Draft of IRS employment tax audit IDR summary preparation for Kathy Schultea (FTX) for discussion with S&C	1.00	525.00	525.00
Wrenn, Kaitlin Doyle	Manager	7/14/2023	Payroll Tax	Employment tax IDR reconciliation and status updates to the tracker.	1.30	525.00	682.50
Yang, Rachel Sim	Senior Manager	7/14/2023	Information Reporting	ITTS compliance work discussion	1.00	650.00	650.00
Jimenez, Joseph Robert	Senior Manager	7/14/2023	US State and Local Tax	Preliminary review of the Information Document Request number 3 related to the NY sales and use tax audit.	1.20	650.00	780.00
Choudary, Hira	Staff	7/14/2023	Project Management Office Transition	Created a file to include total hours budgeted for each workstream categorized by ranks	3.30	225.00	742.50
Di Stefano, Giulia	Senior	7/14/2023	Transfer Pricing	Determined in scope agreements for the TP documentation	2.50	395.00	987.50
Di Stefano, Giulia	Senior	7/14/2023	Transfer Pricing	Drafted TP documentation	3.90	395.00	1,540.50
Di Stefano, Giulia	Senior	7/14/2023	Transfer Pricing	Continued drafting TP documentation	0.10	395.00	39.50
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Correspondence with FTX leadership and legal counsel regarding the status of due diligence procedures and interim compliance of the foreign entities	0.50	525.00	262.50
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Correspondences with ACR team regarding Germany bookkeeping and scope of services for the Swiss entities	0.60	525.00	315.00
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Correspondences regarding the outstanding/potential Hong Kong employer tax obligations	1.40	525.00	735.00
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Review of updates to the transfer pricing compliance calendar	0.50	525.00	262.50
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Review of draft due diligence summary for Canada	1.10	525.00	577.50
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Review of draft due diligence summary for Cayman Islands	1.20	525.00	630.00
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Review of draft due diligence summary for South Korea	1.00	525.00	525.00
Hammon, David Lane	Manager	7/14/2023	Non US Tax	Review of draft due diligence summary for Turkey	1.30	525.00	682.50
Velupuri, Cury	Staff	7/14/2023	Information Reporting	FTX 1099 Reporting for IDR - Analysis	0.50	225.00	112.50
Vasic, Dajana	Staff	7/14/2023	Non US Tax	Prov. tax invoices 23: review of the e-mail draft and sending e-mail to client	0.60	225.00	135.00
Schwarzwalder, Christian	Senior Manager	7/14/2023	Non US Tax	review enclosure correspondence to tax invoices 2023 and tax invoices 2023 for Swiss FTX entities	0.60	650.00	390.00
MacLean, Corrie	Senior	7/14/2023	Non US Tax	Preparation of FTX entities compliance summaries for FTX leadership, foreign workstreams communications	3.90	395.00	1,540.50
Tong, Chia-Hui	Senior Manager	7/14/2023	Project Management Office Transition	Prepare weekly status slide on progress of tax deliverables	1.10	650.00	715.00
Tong, Chia-Hui	Senior Manager	7/14/2023	Project Management Office Transition	Review workstream tracker to ensure timeline for tax deliverables is updated	0.50	650.00	325.00
Mistler, Brian M	Manager	7/14/2023	US Income Tax	Correspondence re: Good Luck Games	0.90	525.00	472.50
Mistler, Brian M	Manager	7/14/2023	US Income Tax	Correspondence re: TCA resources	0.80	525.00	420.00
Mistler, Brian M	Manager	7/14/2023	US Income Tax	Review of additional tax return information and related correspondence	1.20	525.00	630.00
Mistler, Brian M	Manager	7/14/2023	US Income Tax	Review of expense detail for tax returns	0.50	525.00	262.50
Karan, Anna Suncheuri	Staff	7/14/2023	Tax Advisory	Review documents prior to call with IRS	0.90	225.00	202.50
Billings, Elizabeth A.	Senior	7/14/2023	US Income Tax	Review of FY22 Federal Depreciation Calculation pre-delivery to Compliance team	1.10	395.00	434.50
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Final review of Alameda Returns Processing Submission to IRS, delivery to M. Cilia and K. Schultea, D. Hariton, for final review	1.60	825.00	1,320.00
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Detailed review of materials and prior year final tax returns re: Alameda Legal Entity Ownership matters	1.90	825.00	1,567.50
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Follow-up internal written correspondence re: Alameda Legal Entity Ownership matters	1.30	825.00	1,072.50
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Written correspondence with B. Seeway (Alvarez & Marsal) and K. Jacobs (Alvarez & Marsal) re: Alameda Legal Entity Ownership matters	0.40	825.00	330.00
Shea JR, Thomas M	Partner/Principal	7/14/2023	US Income Tax	Written correspondence with K. Schultea and M. Cilia re: Alameda Legal Entity Ownership matters	0.70	825.00	577.50
Richardson, Audrey Sarah	Manager	7/14/2023	IRS Audit Matters	Worked on vendor reporting IDRs	1.00	525.00	525.00
Hawkins, Cassie Nicole	Senior	7/14/2023	Information Reporting	Researching discrepancies found between original filing and correction template	2.00	395.00	790.00
Hawkins, Cassie Nicole	Senior	7/14/2023	IRS Audit Matters	Reviewing notes provided back from client around IDR requests	0.50	395.00	197.50
Scott, James	Client Serving Contractor JS	7/14/2023	US State and Local Tax	Good Luck Games state compliance review	1.70	600.00	1,020.00
Scott, James	Client Serving Contractor JS	7/14/2023	US Income Tax	Crypto currency federal tax analysis	0.60	600.00	360.00
Marie, Hameed	Senior	7/14/2023	Transfer Pricing	Researching CBCR requirements	1.00	395.00	395.00
Staromiejska, Kinga	Manager	7/14/2023	Non US Tax	Preparation of due diligence report for meeting with FTX.	3.60	525.00	1,890.00
Bailey, Doug	Partner/Principal	7/14/2023	Tax Advisory	2022 international compliance	1.50	825.00	1,237.50
Bailey, Doug	Partner/Principal	7/14/2023	Tax Advisory	Evaluate tax impacts of company's position concerning crypto ownership	2.30	825.00	1,897.50
Bailey, Doug	Partner/Principal	7/14/2023	Tax Advisory	FTX Debtors taxable year-end change	3.40	825.00	2,805.00
Jelonek, Theresa Grace	Staff	7/14/2023	US State and Local Tax	Prepare annual reports for July compliance	0.90	225.00	202.50
Neziroski, David	Associate	7/14/2023	Fee/Employment Applications	Review sensitivity detail in the monthly application	1.30	365.00	474.50
Stevens, Matthew Aaron	National Partner/Principal	7/15/2023	US International Tax	Discussion re: Alameda Legal Entity Ownership matters call with M. Stevens, L. Lovelace, D. Bailey, J. Berman, J. Scott, and T. Shea (EY)	1.00	990.00	990.00
Lovelace, Lauren	Partner/Principal	7/15/2023	US International Tax	Discussion re: Alameda Legal Entity Ownership matters call with M. Stevens, L. Lovelace, D. Bailey, J. Berman, J. Scott, and T. Shea (EY)	1.00	825.00	825.00
Bailey, Doug	Partner/Principal	7/15/2023	US International Tax	Discussion re: Alameda Legal Entity Ownership matters call with M. Stevens, L. Lovelace, D. Bailey, J. Berman, J. Scott, and T. Shea (EY)	1.00	825.00	825.00
Berman, Jake	Senior Manager	7/15/2023	US Income Tax	Discussion re: Alameda Legal Entity Ownership matters call with M. Stevens, L. Lovelace, D. Bailey, J. Berman, J. Scott, and T. Shea (EY)	1.00	650.00	650.00
Scott, James	Client Serving Contractor JS	7/15/2023	US Income Tax	Discussion re: Alameda Legal Entity Ownership matters call with M. Stevens, L. Lovelace, D. Bailey, J. Berman, J. Scott, and T. Shea (EY)	1.00	600.00	600.00
Hayashi, Rina	Senior	7/15/2023	Transfer Pricing	Conducting literature research for the industry analysis section (Section 3) of FTX Japan KK's local file for FYE September/December 2022 in relation to Japan TP Local File Support for FTX Japan KK	1.00	395.00	395.00
Hayashi, Rina	Senior	7/15/2023	Transfer Pricing	Updating FTX Japan KK's local file for FYE September/December 2022 (Section 3-4) in relation to Japan TP Local File Support for FTX Japan KK	2.00	395.00	790.00
Shea JR, Thomas M	Partner/Principal	7/15/2023	US Income Tax	Discussion re: Alameda Legal Entity Ownership matters call with M. Stevens, L. Lovelace, D. Bailey, J. Berman, J. Scott, and T. Shea (EY)	1.00	825.00	825.00
Shea JR, Thomas M	Partner/Principal	7/15/2023	US Income Tax	Follow-up correspondence with D. Hariton, B. Seeway, K. Jacobs re: internal Alameda discussion	0.60	825.00	495.00
Scott, James	Client Serving Contractor JS	7/15/2023	US Income Tax	2022 Federal tax return filing requirement analysis	0.90	600.00	540.00
Flagg, Nancy A.	Managing Director	7/16/2023	US State and Local Tax	Reply to L. Francis (A&M) with Schedule E&F information and discuss next steps with T. Shea (EY)	0.30	775.00	232.50
Billings, Phoebe	Senior	7/17/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. Billings, D. McComber, G. Di Stefano, D. Katsnelson, J. F. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	395.00	158.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Di Stefano, Giulia	Senior	7/17/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. Billings, D. McComber, G. Di Stefano, D. Katsnelson, J. F. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	395.00	158.00
Katsnelson, David	Manager	7/17/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. Billings, D. McComber, G. Di Stefano, D. Katsnelson, J. F. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	525.00	210.00
Marie, Hameed	Senior	7/17/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. Billings, D. McComber, G. Di Stefano, D. Katsnelson, J. F. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	395.00	158.00
Bost, Anne	Managing Director	7/17/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. Billings, D. McComber, G. Di Stefano, D. Katsnelson, J. F. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	775.00	310.00
McComber, Donna	National Partner/Principal	7/17/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. Billings, D. McComber, G. Di Stefano, D. Katsnelson, J. F. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	990.00	396.00
Wisniewski-Pena, Fernando	Staff	7/17/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.40	225.00	90.00
DeVincenzo, Jennie	Managing Director	7/17/2023	Payroll Tax	Meeting to walk through the draft IDR responses due for July 2023 for entities Alameda Research 4063 and 1042. Attendees: J. DeVincenzo, K. Wrenn	1.80	775.00	1,395.00
Wrenn, Kaitlin Doyle	Manager	7/17/2023	Payroll Tax	Meeting to walk through the draft IDR responses due for July 2023 for entities Alameda Research 4063 and 1042. Attendees: J. DeVincenzo, K. Wrenn	1.80	525.00	945.00
Katelas, Andreas	Senior	7/17/2023	US International Tax	Meeting regarding timeline for international compliance with A. Karan, A. Katelas, A. Glatstein, M. Zhuo, D. Ortiz, L. Javanthi (EY)	0.50	395.00	197.50
Karan, Anna Suncheun	Staff	7/17/2023	US International Tax	Meeting regarding timeline for international compliance with A. Karan, A. Katelas, A. Glatstein, M. Zhuo, D. Ortiz, L. Javanthi (EY)	0.50	225.00	112.50
Zhuo, Melody	Staff	7/17/2023	US International Tax	Meeting regarding timeline for international compliance with A. Karan, A. Katelas, A. Glatstein, M. Zhuo, D. Ortiz, L. Javanthi (EY)	0.50	225.00	112.50
Javanthi, Lakshmi	Senior Manager	7/17/2023	US International Tax	Meeting regarding timeline for international compliance with A. Karan, A. Katelas, A. Glatstein, M. Zhuo, D. Ortiz, L. Javanthi (EY)	0.50	650.00	325.00
Ortiz, Daniella	Staff	7/17/2023	US International Tax	Meeting regarding timeline for international compliance with A. Karan, A. Katelas, A. Glatstein, M. Zhuo, D. Ortiz, L. Javanthi (EY)	0.50	225.00	112.50
Glatstein, Arielle	Staff	7/17/2023	US International Tax	Meeting regarding timeline for international compliance with A. Karan, A. Katelas, A. Glatstein, M. Zhuo, D. Ortiz, L. Javanthi (EY)	0.50	225.00	112.50
Ancona, Christopher	Senior	7/17/2023	Technology	Meeting to review FTX trading activity data. Attendees: C. Ancona, C. Cavusoglu, D. Gorman, B. Mistler, D. Jena	0.80	395.00	316.00
Jena, Deepak	Manager	7/17/2023	Technology	Meeting to review FTX trading activity data. Attendees: C. Ancona, C. Cavusoglu, D. Gorman, B. Mistler, D. Jena	0.80	525.00	420.00
Cavusoglu, Coskun	Partner/Principal	7/17/2023	Technology	Meeting to review FTX trading activity data. Attendees: C. Ancona, C. Cavusoglu, D. Gorman, B. Mistler, D. Jena	0.80	825.00	660.00
Gorman, Doug A	Manager	7/17/2023	Technology	Meeting to review FTX trading activity data. Attendees: C. Ancona, C. Cavusoglu, D. Gorman, B. Mistler, D. Jena	0.80	525.00	420.00
Mistler, Brian M	Manager	7/17/2023	US Income Tax	Meeting to review FTX trading activity data. Attendees: C. Ancona, C. Cavusoglu, D. Gorman, B. Mistler, D. Jena	0.80	525.00	420.00
Lowery, Kristie L	National Partner/Principal	7/17/2023	Payroll Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	990.00	396.00
DeVincenzo, Jennie	Managing Director	7/17/2023	Payroll Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	775.00	310.00
LaGarde, Stephen	Partner/Principal	7/17/2023	Payroll Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	825.00	330.00
Walker, Rachael Leigh Braswell	Partner/Principal	7/17/2023	Payroll Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	825.00	330.00
Wrenn, Kaitlin Doyle	Manager	7/17/2023	Payroll Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	525.00	210.00
Healy, John	Senior Manager	7/17/2023	US Income Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	650.00	260.00
Ferris, Tara	Partner/Principal	7/17/2023	IRS Audit Matters	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	825.00	330.00
Mistler, Brian M	Manager	7/17/2023	US Income Tax	Meeting to discuss IRS employment tax audit approach on employment tax related items. Attendees: S. LaGarde, K. Lowery, J. DeVincenzo, R. Walker, J. Healy, T. Farris, B. Mistler, K. Wrenn	0.40	525.00	210.00
Hall, Olivia	Staff	7/17/2023	Transfer Pricing	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	225.00	90.00
Di Stefano, Giulia	Senior	7/17/2023	Transfer Pricing	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	395.00	158.00
Katsnelson, David	Manager	7/17/2023	Transfer Pricing	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	525.00	210.00
MacLean, Corrie	Senior	7/17/2023	Non US Tax	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	395.00	158.00
Srivastava, Nikita Asutosh	Manager	7/17/2023	Non US Tax	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	525.00	210.00
Hammon, David Lane	Manager	7/17/2023	Non US Tax	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	525.00	210.00
Bost, Anne	Managing Director	7/17/2023	Transfer Pricing	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	775.00	310.00
Soderman, Kathy	Managing Director	7/17/2023	Non US Tax	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	775.00	310.00
Borts, Michael	Managing Director	7/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	775.00	310.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gil Diez de Leon,Marta	Manager	7/17/2023	Value Added Tax	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	525.00	210.00
John Mathew,Abel	Senior	7/17/2023	Non US Tax	Meeting with the foreign service towers to discuss foreign workstream documents and final deliverables. Attendees: D. Katsnelson, A. Bost, G. Stefano, D. Hammon, K. Soderman, A. Mathew, N. Srivastava, M. Borts, M. Leon, O. Hall, C. MacLean	0.40	395.00	158.00
MacLean,Corrie	Senior	7/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	395.00	197.50
Staromiejska,Kinga	Manager	7/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	525.00	262.50
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	525.00	262.50
Flagg,Nancy A.	Managing Director	7/17/2023	US State and Local Tax	EY call with R. Esposito (A&M) and L. Francis (A&M) to discuss updates to Bankruptcy Schedule E&F and statement of financial affairs ("SOFA"). EY meeting attendees: T. Shea, N. Flagg, K. Gatt, E. Hall.	0.60	775.00	465.00
Hall,Emily Melissa	Senior	7/17/2023	US State and Local Tax	EY call with R. Esposito (A&M) and L. Francis (A&M) to discuss updates to Bankruptcy Schedule E&F and statement of financial affairs ("SOFA"). EY meeting attendees: T. Shea, N. Flagg, K. Gatt, E. Hall.	0.60	395.00	237.00
Gatt,Katie	Senior Manager	7/17/2023	US State and Local Tax	EY call with R. Esposito (A&M) and L. Francis (A&M) to discuss updates to Bankruptcy Schedule E&F and statement of financial affairs ("SOFA"). EY meeting attendees: T. Shea, N. Flagg, K. Gatt, E. Hall.	0.60	650.00	390.00
Shea JR,Thomas M	Partner/Principal	7/17/2023	US Income Tax	EY call with R. Esposito (A&M) and L. Francis (A&M) to discuss updates to Bankruptcy Schedule E&F and statement of financial affairs ("SOFA"). EY meeting attendees: T. Shea, N. Flagg, K. Gatt, E. Hall.	0.60	825.00	495.00
Flagg,Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Internal call to discuss updates to real and personal property tax. Meeting attendees: M. Musano, N. Flagg, W. Bieganski, K. Davis, E. Hall.	0.50	775.00	387.50
Bieganski,Walter	Client Serving Contractor WB	7/17/2023	US State and Local Tax	Internal call to discuss updates to real and personal property tax. Meeting attendees: M. Musano, N. Flagg, W. Bieganski, K. Davis, E. Hall.	0.50	200.00	100.00
Davis,Kathleen F.	Manager	7/17/2023	US State and Local Tax	Internal call to discuss updates to real and personal property tax. Meeting attendees: M. Musano, N. Flagg, W. Bieganski, K. Davis, E. Hall.	0.50	525.00	262.50
Hall,Emily Melissa	Senior	7/17/2023	US State and Local Tax	Internal call to discuss updates to real and personal property tax. Meeting attendees: M. Musano, N. Flagg, W. Bieganski, K. Davis, E. Hall.	0.50	395.00	197.50
Musano,Matthew Albert	Senior Manager	7/17/2023	US State and Local Tax	Internal call to discuss updates to real and personal property tax. Meeting attendees: M. Musano, N. Flagg, W. Bieganski, K. Davis, E. Hall.	0.50	650.00	325.00
Hernandez,Nancy I.	Senior Manager	7/17/2023	Non US Tax	Review of latest due diligence documentation and deliverables for Switzerland and Germany in preparation for alignment call with RLKS , A&M, and FTX	1.10	650.00	715.00
Bote,Justin	Senior	7/17/2023	US Income Tax	Clifton Bay - Tracker Prep / Data Extraction	0.50	395.00	197.50
Short,Victoria	Senior	7/17/2023	Payroll Tax	Follow up with WA SITW, SUI, PFML for Blockfolio, IHI SITW follow up	2.00	395.00	790.00
Bieganski,Walter	Client Serving Contractor WB	7/17/2023	US State and Local Tax	Review the due diligence deck	1.20	200.00	240.00
Bieganski,Walter	Client Serving Contractor WB	7/17/2023	US State and Local Tax	Research Good Luck Games state tax compliance questions	0.50	200.00	100.00
Shabanaj,Vlora	Manager	7/17/2023	Non US Tax	FTX Trading GmbH: Disc A. Bruns regarding current status / next steps regarding annual VATR 2021	0.70	525.00	367.50
Bouza,Victor	Manager	7/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Email preparation for the EY US team with the EY Accounting and Statutory updates for the FTX Swiss entities	0.70	525.00	367.50
Huang,Vanessa	Staff	7/17/2023	US State and Local Tax	Reviewed remaining Annual reports and made amendments as needed, updated Tracker and Manager for review	1.30	225.00	292.50
Hayashi,Rina	Senior	7/17/2023	Transfer Pricing	Updating the draft of FTX Japan KK's local file for FYE September/December 2022 (Section 5 and appendices) in relation to Japan TP Local File Support for FTX Japan KK	2.00	395.00	790.00
Kawahara,Riku	Staff	7/17/2023	Transfer Pricing	Preparing a first draft of FTX Japan KK's local file for FYE September/December 2022 (Section 5 and appendices) in relation to Japan TP Local File Support for FTX Japan KK	3.50	225.00	787.50
Kawahara,Riku	Staff	7/17/2023	Transfer Pricing	Reviewing Quoine Pte Ltd's local file for FYE March 2018-2020 in relation to Day to day OECD TP advisory for Quoine Pte Ltd	2.00	225.00	450.00
Walker,Rachael Leigh Braswell	Partner/Principal	7/17/2023	Payroll Tax	Review of equity calculations updates from Kaitlin F.	2.10	825.00	1,732.50
Billings,Phoebe	Senior	7/17/2023	Transfer Pricing	Benchmarking sets for Non-Americas regions (APAC & EMEA)	1.50	395.00	592.50
Flagg,Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Email to B. Mistler (EY) to confirm if IRS audits started pre- or post-petition for proper Sch E&F presentation	0.20	775.00	155.00
Flagg,Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Review tax notice and claim logs to validate schedule update	1.30	775.00	1,007.50
Flagg,Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Review Indirect schedule information from E, Hall (EY) and set call to discuss	0.40	775.00	310.00
Zhuo,Melody	Staff	7/17/2023	US International Tax	FTX International Tax Compliance - Planning	3.00	225.00	675.00
Zhuo,Melody	Staff	7/17/2023	US International Tax	FTX International Tax Compliance - Info Request	3.00	225.00	675.00
Musano,Matthew Albert	Senior Manager	7/17/2023	US State and Local Tax	Review Colorado return position and related research for entity.	3.60	650.00	2,340.00
Wrenn,Kaitlin Doyle	Manager	7/17/2023	Payroll Tax	Draft preparation of IRS employment tax IDR responses due for July 2023 for entities Alameda Research 4063 and 1042	0.70	525.00	367.50
Wrenn,Kaitlin Doyle	Manager	7/17/2023	Payroll Tax	Draft preparation of IRS employment tax IDR responses due for July 2023 for entities West Realm Shires Services Inc and West Realm Shires Inc	2.30	525.00	1,207.50
Choudary,Hira	Staff	7/17/2023	Project Management Office Transition	Collected total hours for SALT workstream categorized as ranks for budgeting	1.20	225.00	270.00
Di Stefano,Giulia	Senior	7/17/2023	Transfer Pricing	Drafted Functional analysis within TP documentation	4.00	395.00	1,580.00
Katsnelson,David	Manager	7/17/2023	Transfer Pricing	Connect with Giulia on service contracts for TPD	0.20	525.00	105.00
Katsnelson,David	Manager	7/17/2023	Transfer Pricing	Review ChCR requirements, data	0.60	525.00	315.00
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Correspondences regarding outstanding/potential salaries tax filings for Hong Kong	1.70	525.00	892.50
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Correspondences regarding due diligence of the foreign entities	2.60	525.00	1,365.00
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Updating of draft due diligence summary for Canada	1.10	525.00	577.50
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Updating of draft due diligence summary for Germany	1.30	525.00	682.50
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Updating of draft due diligence summary for Gibraltar	1.80	525.00	945.00
Hammon,David Lane	Manager	7/17/2023	Non US Tax	Drafting of standard email/template requesting EY local teams to draft for the due diligence summaries for Cyprus, India, Ireland, Nigeria, and Panama	1.30	525.00	682.50
Ott,Daniel	Senior	7/17/2023	Payroll Tax	Answering questions regarding payroll accounting matters, bookkeeping of salaries and company pension	0.30	395.00	118.50
Velpuri,Cury	Staff	7/17/2023	Information Reporting	FTX 1099 Reporting for IDR - Data Gather	1.00	225.00	225.00
MacLean,Corrie	Senior	7/17/2023	Non US Tax	Workstreams and local teams communications, tracking sheet updates, review historical documents received, classify and update master document tracking sheet	1.60	395.00	632.00
Tong,Chia-Hui	Senior Manager	7/17/2023	Project Management Office Transition	Review draft due diligence deck updates from tax team for first phase of work	2.40	650.00	1,560.00
Tong,Chia-Hui	Senior Manager	7/17/2023	Project Management Office Transition	Review workstream tracker with team to plan next steps	1.30	650.00	845.00
Tong,Chia-Hui	Senior Manager	7/17/2023	Project Management Office Transition	Update due diligence deck to include scope for next phase of work	1.30	650.00	845.00
Mistler,Brian M	Manager	7/17/2023	US Income Tax	Review of activity report for tax returns	0.40	525.00	210.00
Mistler,Brian M	Manager	7/17/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, T. Shea, J. Scott, J. Berman	0.50	525.00	262.50
Shea JR,Thomas M	Partner/Principal	7/17/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, T. Shea, J. Scott, J. Berman	0.50	825.00	412.50
Scott,James	Client Serving Contractor JS	7/17/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, T. Shea, J. Scott, J. Berman	0.50	600.00	300.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman, Jake	Senior Manager	7/17/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, T. Shea, J. Scott, J. Berman	0.50	650.00	325.00
Mistler, Brian M	Manager	7/17/2023	US Income Tax	Call to discuss Federal IDRs with T. Ferris, J. Healy, and B. Mistler (EY)	0.50	525.00	262.50
Ferris, Tara	Partner/Principal	7/17/2023	IRS Audit Matters	Call to discuss Federal IDRs with T. Ferris, J. Healy, and B. Mistler (EY)	0.50	825.00	412.50
Healy, John	Senior Manager	7/17/2023	US Income Tax	Call to discuss Federal IDRs with T. Ferris, J. Healy, and B. Mistler (EY)	0.50	650.00	325.00
Mistler, Brian M	Manager	7/17/2023	US Income Tax	Drafting IDR batch 2 responses	3.00	525.00	1,575.00
Mistler, Brian M	Manager	7/17/2023	US Income Tax	Review tax compliance outstanding items and develop filing timeline	0.90	525.00	472.50
McPhail, Ashley	Manager	7/17/2023	US State and Local Tax	Reviewed questions sent by E. Hall regarding Washington apportionment.	0.30	525.00	157.50
Karan, Anna Suncheuri	Staff	7/17/2023	US International Tax	International compliance meeting with L. Lovelace (EY), D. Bailey (EY), R. Yang (EY), M. Zhuo (EY), A. Glattstein (EY), D. Ortiz (EY), A. Karan (EY)	1.30	225.00	292.50
Katelas, Andreas	Senior	7/17/2023	US International Tax	Updated internal ITTS issue tracker and FTX compliance control list based on recent developments	1.60	395.00	632.00
Ancona, Christopher	Senior	7/17/2023	Project Management Office Transition	Updating slide deck for due diligence deliverable to be shared with executive committee	1.40	395.00	553.00
Ancona, Christopher	Senior	7/17/2023	Project Management Office Transition	Adding in new FTX action items to Project Management Office to work items tracker	0.80	395.00	316.00
Ancona, Christopher	Senior	7/17/2023	Project Management Office Transition	Correspondence with tax workstream leads regarding status of tax deliverables for reporting to the FTX executive committee	0.60	395.00	237.00
Ancona, Christopher	Senior	7/17/2023	Project Management Office Transition	Updating agenda for call with Jen Chan (FTX)	0.70	395.00	276.50
Ancona, Christopher	Senior	7/17/2023	Technology	Reviewing next steps with FTX trading activity data for discussion with technology team	0.70	395.00	276.50
Ancona, Christopher	Senior	7/17/2023	Project Management Office Transition	Reviewing updates to the due diligence deliverable from each of the tax workstreams	1.60	395.00	632.00
Choi, Jieun	Manager	7/17/2023	Value Added Tax	Checked with FTX, Yekyo Jisung Accounting firm, EY US for the VAT filing approval matter	2.30	525.00	1,207.50
Haas, Zach	Senior Manager	7/17/2023	US Income Tax	Ledger Prime review of realized reports and classification of ST/LT and LT3+	5.30	650.00	3,445.00
Mak, Shirley	Senior Manager	7/17/2023	Non US Tax	Reviewing, preparing, completing FTX country compliance summary for Canada and researching penalties for corporate tax compliance	0.40	650.00	260.00
Flagg, Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Email to B. Mistler (EY) to confirm if IRS audits started pre- or post-petition for proper Sch E&F presentation	0.20	775.00	155.00
Flagg, Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Review tax notice and claim logs to validate schedule update	1.30	775.00	1,007.50
Flagg, Nancy A.	Managing Director	7/17/2023	US State and Local Tax	Review Indirect schedule information from E. Hall (EY) and set call to discuss	0.40	775.00	310.00
Shea JR, Thomas M	Partner/Principal	7/17/2023	US Income Tax	Review of and written correspondence re: S&S tax disclosures requested by A&M	1.10	825.00	907.50
Shea JR, Thomas M	Partner/Principal	7/17/2023	US Income Tax	Follow-up written correspondence with D. Hariton, K. Jacobs, B. Seeway re: Alameda returns submission to the IRS -- final updates, review, and submission of document	0.80	825.00	660.00
Richardson, Audrey Sarah	Manager	7/17/2023	Information Reporting	Created the reporting templates for the vendors requiring corrected reporting	1.00	525.00	525.00
Richardson, Audrey Sarah	Manager	7/17/2023	IRS Audit Matters	Gathered data for IDR response	1.00	525.00	525.00
Scott, James	Client Serving Contractor JS	7/17/2023	US International Tax	Phase One due diligence analysis international	1.20	600.00	720.00
Berman, Jake	Senior Manager	7/17/2023	US Income Tax	Reviewing internal memo regarding Alameda Research LLC	0.80	650.00	520.00
Carver, Cody R.	Senior	7/17/2023	Payroll Tax	Adding 11 new customer outreaches to 1099-Misc master file including correct bucket of responses	2.90	395.00	1,145.50
Bruns, Alexander	Senior Manager	7/17/2023	Non US Tax	FTX Trading GmbH: Disc V. Shabanaj current status / next steps regarding annual VAT return 2021	0.70	650.00	455.00
Mosdzin, Dennis	Senior Manager	7/17/2023	ACR Bookkeeping/ACR Statutory Reporting	Feedback to EY US (N. Hernandez) regarding the status of FTX Trading GmbH Bookkeeping 2023 and open issues/red flags	0.50	650.00	325.00
Neziroski, David	Associate	7/17/2023	Fee/Employment Applications	Review exhibit D for the April monthly	1.70	365.00	620.50
Wesolowski, Jennifer L.	Senior	7/18/2023	Payroll Tax	Meeting to discuss draft FTX response, Form 1120, and Form 941 for multiple FTX entities. Attendees: J. DeVincenzo, K. Wrenn, J. Wesolowski, B. Pierce	1.10	395.00	434.50
DeVincenzo, Jennie	Managing Director	7/18/2023	Payroll Tax	Meeting to discuss draft FTX response, Form 1120, and Form 941 for multiple FTX entities. Attendees: J. DeVincenzo, K. Wrenn, J. Wesolowski, B. Pierce	1.10	775.00	852.50
Pierce, Brandon	Staff	7/18/2023	Payroll Tax	Meeting to discuss draft FTX response, Form 1120, and Form 941 for multiple FTX entities. Attendees: J. DeVincenzo, K. Wrenn, J. Wesolowski, B. Pierce	1.10	225.00	247.50
Wrenn, Kaitlin Doyle	Manager	7/18/2023	Payroll Tax	Meeting to discuss draft FTX response, Form 1120, and Form 941 for multiple FTX entities. Attendees: J. DeVincenzo, K. Wrenn, J. Wesolowski, B. Pierce	1.10	525.00	577.50
Flagg, Nancy A.	Managing Director	7/18/2023	US State and Local Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	775.00	465.00
Lowery, Kristie L.	National Partner/Principal	7/18/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	990.00	594.00
MacLean, Corrie	Senior	7/18/2023	Non US Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	395.00	237.00
Tong, Chia-Hui	Senior Manager	7/18/2023	Project Management Office Transition	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	650.00	390.00
Katelas, Andreas	Senior	7/18/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	395.00	237.00

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Hall,Emily Melissa	Senior	7/18/2023	US State and Local Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	395.00	237.00
Bost,Anne	Managing Director	7/18/2023	Transfer Pricing	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	775.00	465.00
Bailey,Doug	Partner/Principal	7/18/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	825.00	495.00
Richardson,Audrey Sarah	Manager	7/18/2023	Information Reporting	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	525.00	315.00
Borts,Michael	Managing Director	7/18/2023	ACR Bookkeeping/ACR Statutory Reporting	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	775.00	465.00
Gil Diez de Leon,Marta	Manager	7/18/2023	Value Added Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	525.00	315.00
Jayanthi,Lakshmi	Senior Manager	7/18/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	650.00	390.00
Zhuo,Melody	Staff	7/18/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	225.00	135.00
Ancona,Christopher	Senior	7/18/2023	Project Management Office Transition	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	395.00	237.00
Srivastava,Nikita Asutosh	Manager	7/18/2023	Non US Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.60	525.00	315.00
Haas,Zach	Senior Manager	7/18/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	650.00	390.00
Hernandez,Nancy I.	Senior Manager	7/18/2023	Non US Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	650.00	390.00

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Healy,John	Senior Manager	7/18/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	650.00	390.00
Scott,James	Client Serving Contractor JS	7/18/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	600.00	360.00
McComber,Donna	National Partner/Principal	7/18/2023	Transfer Pricing	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	990.00	594.00
Staromiejska,Kinga	Manager	7/18/2023	Non US Tax	EY LEADS Touchpoint Meeting:	0.60	525.00	315.00
Bieganski,Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	200.00	120.00
Lovelace,Lauren	Partner/Principal	7/18/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	825.00	495.00
Wrenn,Kaitlin Doyle	Manager	7/18/2023	Payroll Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	525.00	315.00
Katsnelson,David	Manager	7/18/2023	Transfer Pricing	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	525.00	315.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	525.00	315.00
Mistler,Brian M	Manager	7/18/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	525.00	315.00
Shea JR,Thomas M	Partner/Principal	7/18/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	825.00	495.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman, Jake	Senior Manager	7/18/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	650.00	390.00
Knoeller, Thomas J.	Client Serving Contractor TJK	7/18/2023	Non US Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, A. Richardson, D. Katsnelson, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi, M. Zhuo	0.60	430.00	258.00
DeVincenzo, Jennie	Managing Director	7/18/2023	Payroll Tax	Meeting to walk thru the draft preparation of IRS employment tax IDR responses due for July 2023 for entities West Realm Shires Services Inc and West Realm Shires Inc. Attendees: J. DeVincenzo, K. Wrenn	0.50	775.00	387.50
Wrenn, Kaitlin Doyle	Manager	7/18/2023	Payroll Tax	Meeting to walk thru the draft preparation of IRS employment tax IDR responses due for July 2023 for entities West Realm Shires Services Inc and West Realm Shires Inc. Attendees: J. DeVincenzo, K. Wrenn	0.50	525.00	262.50
Musano, Matthew Albert	Senior Manager	7/18/2023	US State and Local Tax	Internal call to discuss [REDACTED] entity apportionment approach for short period return. Meeting attendees: M. Musano, W. Bieganski, E. Hall	1.00	650.00	650.00
Hall, Emily Melissa	Senior	7/18/2023	US State and Local Tax	Internal call to discuss [REDACTED] entity apportionment approach for short period return. Meeting attendees: M. Musano, W. Bieganski, E. Hall	1.00	395.00	395.00
Bieganski, Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	Internal call to discuss Good Luck Games apportionment approach for short period return. Meeting attendees: M. Musano, W. Bieganski, E. Hall	1.00	200.00	200.00
Lowery, Kristie L.	National Partner/Principal	7/18/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	990.00	990.00
Tong, Chia-Hui	Senior Manager	7/18/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	650.00	650.00
Ancona, Christopher	Senior	7/18/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	395.00	395.00
Scott, James	Client Serving Contractor JS	7/18/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	600.00	600.00
Mistler, Brian M	Manager	7/18/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	525.00	525.00
Shea JR, Thomas M	Partner/Principal	7/18/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	825.00	825.00
Berman, Jake	Senior Manager	7/18/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	1.00	650.00	650.00
Sun, Yuchen	Senior	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	395.00	118.50
Flagg, Nancy A.	Managing Director	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	775.00	232.50
Scott, James	Client Serving Contractor JS	7/18/2023	US Income Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	600.00	180.00
Musano, Matthew Albert	Senior Manager	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	650.00	195.00
Bieganski, Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	200.00	60.00
Zheng, Eva	Manager	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	525.00	157.50
Turner, Austin Scott	Staff	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	225.00	67.50
Hall, Emily Melissa	Senior	7/18/2023	US State and Local Tax	State and local tax field of play call to discuss updates with workstream leads. Meeting attendees: M. Musano, E. Hall, W. Bieganski, E. Zheng, J. Scott, N. Flagg, Y. Sun, A. Turner	0.30	395.00	118.50
Billings, Phoebe	Senior	7/18/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.40	395.00	158.00
Bost, Anne	Managing Director	7/18/2023	Transfer Pricing	Daily call on the status of the Transfer Pricing Documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, O. Hall, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena	0.40	775.00	310.00
Hall, Olivia	Staff	7/18/2023	Transfer Pricing	Daily call on the status of the Transfer Pricing Documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, O. Hall, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena	0.40	225.00	90.00
Di Stefano, Giulia	Senior	7/18/2023	Transfer Pricing	Daily call on the status of the Transfer Pricing Documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, O. Hall, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena	0.40	395.00	158.00
Marie, Hameed	Senior	7/18/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.40	395.00	158.00
Katsnelson, David	Manager	7/18/2023	Transfer Pricing	Daily call on the status of the Transfer Pricing Documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, O. Hall, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena	0.40	525.00	210.00
Wisniewski-Pena, Fernando	Staff	7/18/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.40	225.00	90.00
Flagg, Nancy A.	Managing Director	7/18/2023	US State and Local Tax	EY internal call to discuss Derrick's outstanding workflows as he transitions off the bankruptcy team. Discussed the status of the claims log. Attendees: D. Johnson, K. Gatt and N. Flagg	0.20	775.00	155.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gatt,Katie	Senior Manager	7/18/2023	US State and Local Tax	EY internal call to discuss Derrick's outstanding workflows as he transitions off the bankruptcy team. Discussed the status of the claims log. Attendees: D. Johnson , K. Gatt and N. Flagg	0.20	650.00	130.00
Johnson,Derrick Joseph	Staff	7/18/2023	US State and Local Tax	EY internal call to discuss Derrick's outstanding workflows as he transitions off the bankruptcy team. Discussed the status of the claims log. Attendees: D. Johnson , K. Gatt and N. Flagg	0.20	225.00	45.00
MacLean,Corrie	Senior	7/18/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	1.00	395.00	395.00
Staromiejska,Kinga	Manager	7/18/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	1.00	525.00	525.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	1.00	525.00	525.00
MacLean,Corrie	Senior	7/18/2023	Non US Tax	Meeting to discuss payroll status of foreign entities. Attendees: C. MacLean, K. Soderman, D. Hammon	0.20	395.00	79.00
Soderman,Kathy	Managing Director	7/18/2023	Non US Tax	Meeting to discuss payroll status of foreign entities. Attendees: C. MacLean, K. Soderman, D. Hammon	0.20	775.00	155.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Meeting to discuss payroll status of foreign entities. Attendees: C. MacLean, K. Soderman, D. Hammon	0.20	525.00	105.00
MacLean,Corrie	Senior	7/18/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: C. MacLean, D. Hammon, N. Srivastava, A. Mathew, N. Hernandez	0.20	395.00	79.00
Srivastava,Nikita Asutosh	Manager	7/18/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items.	0.20	525.00	105.00
Hernandez,Nancy I.	Senior Manager	7/18/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: C. MacLean, D. Hammon, N. Srivastava, A. Mathew, N. Hernandez	0.20	650.00	130.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: C. MacLean, D. Hammon, N. Srivastava, A. Mathew, N. Hernandez	0.20	525.00	105.00
John Mathew,Abel	Senior	7/18/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: C. MacLean, D. Hammon, N. Srivastava, A. Mathew, N. Hernandez	0.20	395.00	79.00
Scott,James	Client Serving Contractor JS	7/18/2023	US Income Tax	Call with state and local tax team and international tax team to discuss potential state tax implications for entity. Meeting attendees: L. Lovelace, D. Bailey, J. Scott, M. Musano, W. Bieganski, E. Hall	0.60	600.00	360.00
Bailey,Doug	Partner/Principal	7/18/2023	US International Tax	Call with state and local tax team and international tax team to discuss potential state tax implications for entity. Meeting attendees: L. Lovelace, D. Bailey, J. Scott, M. Musano, W. Bieganski, E. Hall	0.60	825.00	495.00
Hall,Emily Melissa	Senior	7/18/2023	US State and Local Tax	Call with state and local tax team and international tax team to discuss potential state tax implications for entity. Meeting attendees: L. Lovelace, D. Bailey, J. Scott, M. Musano, W. Bieganski, E. Hall	0.60	395.00	237.00
Bieganski,Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	Call with state and local tax team and international tax team to discuss potential state tax implications for entity. Meeting attendees: L. Lovelace, D. Bailey, J. Scott, M. Musano, W. Bieganski, E. Hall	0.60	200.00	120.00
Lovelace,Lauren	Partner/Principal	7/18/2023	US International Tax	Call with state and local tax team and international tax team to discuss potential state tax implications for entity. Meeting attendees: L. Lovelace, D. Bailey, J. Scott, M. Musano, W. Bieganski, E. Hall	0.60	825.00	495.00
Musano,Matthew Albert	Senior Manager	7/18/2023	US State and Local Tax	Call with state and local tax team and international tax team to discuss potential state tax implications for entity. Meeting attendees: L. Lovelace, D. Bailey, J. Scott, M. Musano, W. Bieganski, E. Hall	0.60	650.00	390.00
Flagg,Nancy A.	Managing Director	7/18/2023	US State and Local Tax	Internal call to discuss updates to bankruptcy filings. Meeting attendees: T. Shea, N. Flagg, K. Gatt, B. Mistler, E. Hall	0.50	775.00	387.50
Gatt,Katie	Senior Manager	7/18/2023	US State and Local Tax	Internal call to discuss updates to bankruptcy filings. Meeting attendees: T. Shea, N. Flagg, K. Gatt, B. Mistler, E. Hall	0.50	650.00	325.00
Hall,Emily Melissa	Senior	7/18/2023	US State and Local Tax	Internal call to discuss updates to bankruptcy filings. Meeting attendees: T. Shea, N. Flagg, K. Gatt, B. Mistler, E. Hall	0.50	395.00	197.50
Mistler,Brian M	Manager	7/18/2023	US Income Tax	Internal call to discuss updates to bankruptcy filings. Meeting attendees: T. Shea, N. Flagg, K. Gatt, B. Mistler, E. Hall	0.50	525.00	262.50
Shea JR,Thomas M	Partner/Principal	7/18/2023	US Income Tax	Internal call to discuss updates to bankruptcy filings. Meeting attendees: T. Shea, N. Flagg, K. Gatt, B. Mistler, E. Hall	0.50	825.00	412.50
Katelas,Andreas	Senior	7/18/2023	US International Tax	Internal meeting to discuss tax diligence deck and recent ITTS developments that will need to be updated/incorporated with L. Lovelace, D. Bailey, L. Jayanthi, A. Katelas, M. Zhuo	1.00	395.00	395.00
Lovelace,Lauren	Partner/Principal	7/18/2023	US International Tax	Internal meeting to discuss tax diligence deck and recent ITTS developments that will need to be updated/incorporated with L. Lovelace, D. Bailey, L. Jayanthi, A. Katelas, M. Zhuo	1.00	825.00	825.00
Bailey,Doug	Partner/Principal	7/18/2023	US International Tax	Internal meeting to discuss tax diligence deck and recent ITTS developments that will need to be updated/incorporated with L. Lovelace, D. Bailey, L. Jayanthi, A. Katelas, M. Zhuo	1.00	825.00	825.00
Jayanthi,Lakshmi	Senior Manager	7/18/2023	US International Tax	Internal meeting to discuss tax diligence deck and recent ITTS developments that will need to be updated/incorporated with L. Lovelace, D. Bailey, L. Jayanthi, A. Katelas, M. Zhuo	1.00	650.00	650.00
Zhuo,Melody	Staff	7/18/2023	US International Tax	Internal meeting to discuss tax diligence deck and recent ITTS developments that will need to be updated/incorporated with L. Lovelace, D. Bailey, L. Jayanthi, A. Katelas, M. Zhuo	1.00	225.00	225.00
Katelas,Andreas	Senior	7/18/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M), M. Glynn (A&M), B. Seaway, D. Hariton (S&C)	0.80	395.00	316.00
Scott,James	Client Serving Contractor JS	7/18/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M), M. Glynn (A&M), B. Seaway, D. Hariton (S&C)	0.80	600.00	480.00
Lovelace,Lauren	Partner/Principal	7/18/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M), M. Glynn (A&M), B. Seaway, D. Hariton (S&C)	0.80	825.00	660.00
Mistler,Brian M	Manager	7/18/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M), M. Glynn (A&M), B. Seaway, D. Hariton (S&C)	0.80	525.00	420.00
Shea JR,Thomas M	Partner/Principal	7/18/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M), M. Glynn (A&M), B. Seaway, D. Hariton (S&C)	0.80	825.00	660.00

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Bailey,Doug	Partner/Principal	7/18/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M, M. Glynn (A&M), B. Seaway, D. Hariton (S&C))	0.80	825.00	660.00
Jayanthi,Lakshmi	Senior Manager	7/18/2023	US International Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M, M. Glynn (A&M), B. Seaway, D. Hariton (S&C))	0.80	650.00	520.00
Berman,Jake	Senior Manager	7/18/2023	US Income Tax	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M, M. Glynn (A&M), B. Seaway, D. Hariton (S&C))	0.80	650.00	520.00
Bost,Anne	Managing Director	7/18/2023	Transfer Pricing	Weekly external meeting with Alvarez & Marsal and Sullivan & Cromwell to discuss latest tax technical updates and other related issues with L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, J. Berman, J. Scott, A. Katelas, A. Bost, K. Jacobs (A&M, M. Glynn (A&M), B. Seaway, D. Hariton (S&C))	0.80	775.00	620.00
Billings,Phoebe	Senior	7/18/2023	Transfer Pricing	Internal meeting to discuss benchmarking comparable company analysis	0.60	395.00	237.00
Zhuo,Melody	Staff	7/18/2023	US International Tax	Meeting to discuss tax compliance items EY Attendees: B. Mistler, M. Zhuo	0.50	225.00	112.50
Mistler,Brian M	Manager	7/18/2023	US Income Tax	Meeting to discuss tax compliance items EY Attendees: B. Mistler, M. Zhuo	0.50	525.00	262.50
Huang,Fei Yu	Staff	7/18/2023	US Income Tax	Walkthrough K1 suite and reorganize K1s received and update tracker	3.50	225.00	787.50
Hernandez,Nancy I.	Senior Manager	7/18/2023	Non US Tax	Continue review and preparation for alignment call with RLKS, A&M, and FTX	1.00	650.00	650.00
Hernandez,Nancy I.	Senior Manager	7/18/2023	Non US Tax	Follow ups on missing information from local firms related to due diligence and understanding of local status update	0.20	650.00	130.00
Bote,Justin	Senior	7/18/2023	US Income Tax	Clifton Bay - Tracker Prep / Data Extraction	1.50	395.00	592.50
Short,Victoria	Senior	7/18/2023	Payroll Tax	Ledger Holdings, Ledger Prime E&T&A account status review	3.20	395.00	1,264.00
Sun,Yuchen	Senior	7/18/2023	US State and Local Tax	Updated Colorado partnership return, K-1 suite (K-1 workpaper), and K-1s and sent to team for review	1.60	395.00	632.00
Huang,Yuan	Staff	7/18/2023	Non US Tax	Internal Meeting with Dennis and Thinh Review of the accounting data and open issues for the bookkeeping period January until June 2023 for FTX Trading GmbH. Especially regarding the bank accounts Klarpay	0.50	225.00	112.50
Bieganski,Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	Further analysis of Good Luck Games state tax compliance questions	0.60	200.00	120.00
Bieganski,Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	Review state tax effects of internal transactions	1.50	200.00	300.00
Bieganski,Walter	Client Serving Contractor WB	7/18/2023	US State and Local Tax	Call with D Bailey, E Hall, M Musano, L Lovelace, J Scott and W Bieganski to discuss tax effects of internal transactions	0.50	200.00	100.00
Bouza,Victor	Manager	7/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Accounting follow up and email to EY US team	0.20	525.00	105.00
Nguyen,Thinh	Staff	7/18/2023	Non US Tax	Internal meeting Review of the accounting data and open issues for the bookkeeping period January until June 2023 Review of the accounting data and open issues for the bookkeeping period January until June 2023 for FTX Trading GmbH. Especially regarding the bank accounts Klarpay	0.50	225.00	112.50
Thomas,Sajani	Staff	7/18/2023	Transfer Pricing	Americas Strategic management benchmarking - business descriptions Americas Software Development benchmarking - business descriptions	5.20	225.00	1,170.00
Kawahara,Riku	Staff	7/18/2023	Transfer Pricing	Reviewing Quoine Pte Ltd's local file for FYE March 2021-2022 in relation to Day to day OECD TP advisory for Quoine Pte Ltd	2.00	225.00	450.00
Kawahara,Riku	Staff	7/18/2023	Transfer Pricing	Reviewing Quoine Group's agreements received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	2.00	225.00	450.00
Billings,Phoebe	Senior	7/18/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC regions	2.00	395.00	790.00
Rumford,Neil	Partner/Principal	7/18/2023	Non US Tax	Updating tax & accounting compliance DD as requested 18/07/2023	1.00	825.00	825.00
Flagg,Nancy A.	Managing Director	7/18/2023	US State and Local Tax	Draft schedule update explanation bullets to facilitate M. Cielas (FTX) efficient review	0.60	775.00	465.00
Zhuo,Melody	Staff	7/18/2023	US International Tax	FTX International Tax Compliance - Workpaper Adjustment	3.00	225.00	675.00
Zhuo,Melody	Staff	7/18/2023	US International Tax	FTX International Tax Compliance - Planning Issues	2.50	225.00	562.50
Musano,Matthew Albert	Senior Manager	7/18/2023	US State and Local Tax	Review of issues and calculations discussed during 7/18/2023 call with the international tax team	3.00	650.00	1,950.00
Lindsey,Krista	Manager	7/18/2023	US State and Local Tax	Reviewed updates made to K-1 suite for Colorado partnership return	0.50	525.00	262.50
Goto,Keisuke	Senior Manager	7/18/2023	Transfer Pricing	Performing preliminary review of FTX Japan KK's local file for FYE September/December 2022 (Section 1-3) in relation to Japan TP Local File Support for FTX Japan KK	2.00	650.00	1,300.00
Goto,Keisuke	Senior Manager	7/18/2023	Transfer Pricing	Performing preliminary review of FTX Japan KK's local file for FYE September/December 2022 (Section 4-5 and appendices) in relation to Japan TP Local File Support for FTX Japan KK	2.00	650.00	1,300.00
Wrenn,Kaitlin Doyle	Manager	7/18/2023	Payroll Tax	FTX IRS entities with open audit listing preparation as requested by N. Flagg (EY)	0.40	525.00	210.00
Wrenn,Kaitlin Doyle	Manager	7/18/2023	Payroll Tax	Review of Hawaii DOR issue on WRSS account	0.40	525.00	210.00
Di Stefano,Giulia	Senior	7/18/2023	Transfer Pricing	Drafted Functional analysis within TP documentation	2.50	395.00	987.50
Wisniewski-Pena,Fernando	Staff	7/18/2023	Transfer Pricing	Updating Company Analysis	1.00	225.00	225.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Correspondences concerning the due diligence for the foreign entities	2.70	525.00	1,417.50
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Correspondences to address the salaries tax issues concerning in foreign entities	1.10	525.00	577.50
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for South Korea	0.50	525.00	262.50
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Cayman Islands	0.80	525.00	420.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Turkey	0.60	525.00	315.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Bahamas/BVI	0.50	525.00	262.50
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Liechtenstein	0.60	525.00	315.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Switzerland	0.70	525.00	367.50
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Gibraltar	0.40	525.00	210.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Drafting of due diligence summary for Australia	1.30	525.00	682.50
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Japan	1.20	525.00	630.00
Hammon,David Lane	Manager	7/18/2023	Non US Tax	Updating of due diligence summary for Germany	0.70	525.00	367.50
Velpuri,Cury	Staff	7/18/2023	Information Reporting	FTX 1099 Reporting for IDR - Data Verification	0.50	225.00	112.50
Vasic,Dajana	Staff	7/18/2023	Non US Tax	FTX Preparation of Excel File Country Compliance Summary Switzerland and Liechtenstein, Coordination with Markus and EY Lausanne and e-mail draft for Markus	2.00	225.00	450.00
MacLean,Corrie	Senior	7/18/2023	Non US Tax	Updates to the master workload deadlines calendar and workload correspondence regarding due diligence	1.50	395.00	592.50
Tong,Chia-Hui	Senior Manager	7/18/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.40	650.00	260.00
Tong,Chia-Hui	Senior Manager	7/18/2023	Project Management Office Transition	Prepare agenda and talk points for internal team leads call to review upcoming deliverables and timelines	0.70	650.00	455.00
Tong,Chia-Hui	Senior Manager	7/18/2023	Project Management Office Transition	Review updated draft of due diligence deck for first phase of work	2.30	650.00	1,495.00
Mistler,Brian M	Manager	7/18/2023	US Income Tax	Development of IDR batch 2 responses	2.10	525.00	1,102.50
Turner,Austin Scott	Staff	7/18/2023	US State and Local Tax	Drafted and revised meeting minutes for weekly State and Local Tax Field of Play Teams call and sent to E. Hall outlining action items for each workstream	1.50	225.00	337.50
McPhail,Ashley	Manager	7/18/2023	US State and Local Tax	Conducted research to provided preliminary answers to E. Hall's Washington appointment questions	1.00	525.00	525.00
Ancona,Christopher	Senior	7/18/2023	Project Management Office Transition	Creating and reviewing agenda for the meeting with the FTX executive committee	0.40	395.00	158.00
Ancona,Christopher	Senior	7/18/2023	Project Management Office Transition	Following up on actions items with tax workstreams after call with FTX executive committee	0.60	395.00	237.00
Ancona,Christopher	Senior	7/18/2023	Project Management Office Transition	Initial processing of the April fee application	1.70	395.00	671.50
Ancona,Christopher	Senior	7/18/2023	Technology	Following up with the technology workstream regarding providing tax workstreams FTX customer trading data	0.40	395.00	158.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mak, Shirley	Senior Manager	7/18/2023	Non US Tax	Corresponding with A. Tse, J. Shnaider and T. Nasir on updates to FTX country compliance summary for Canada	0.20	650.00	130.00
Myers, Rayth T.	Senior Manager	7/18/2023	Tax Advisory	Reviewed email re: accounting period issue	0.40	650.00	260.00
Flagg, Nancy A.	Managing Director	7/18/2023	US State and Local Tax	Draft schedule update explanation bullets to facilitate M. Cielia's efficient review	0.60	775.00	465.00
Shea JR, Thomas M	Partner/Principal	7/18/2023	US Income Tax	Written internal correspondence re: request from J. Ray on potential additional jurisdictional tax disclosures	0.60	825.00	495.00
Shea JR, Thomas M	Partner/Principal	7/18/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	1.30	825.00	1,072.50
Shea JR, Thomas M	Partner/Principal	7/18/2023	US Income Tax	Review of detailed tax technical outline re: Alameda Legal Entity Ownership matters, submission to M. Cilia and K. Schultea	1.30	825.00	1,072.50
Richardson, Audrey Sarah	Manager	7/18/2023	Information Reporting	Continued working on 1099 correction templates	1.00	525.00	525.00
Richardson, Audrey Sarah	Manager	7/18/2023	IRS Audit Matters	Continued working on gathering data for response	1.00	525.00	525.00
Healy, John	Senior Manager	7/18/2023	IRS Audit Matters	Review IDR responses	0.70	650.00	455.00
Scott, James	Client Serving Contractor JS	7/18/2023	US Income Tax	Federal tax technical issue analysis for 2022 compliance	2.20	600.00	1,320.00
Carver, Cody R.	Senior	7/18/2023	Payroll Tax	Daily maintenance of adding new inquires to 1099-Misc Master file.	1.30	395.00	513.50
Tse, Andy	Partner/Principal	7/18/2023	Non US Tax	Reviewing and corresponding with S. Mak updates to FTX country compliance summary for Canada	0.20	825.00	165.00
Espley-Ault, Olivia	Senior Manager	7/18/2023	Non US Tax	Review template sent by David hammon outlining compliance obligations. Respond to David by email.	0.40	650.00	260.00
Staromiejska, Kinga	Manager	7/18/2023	Non US Tax	Due diligence summary report preparation for Japan.	3.90	525.00	2,047.50
Mosdzin, Dennis	Senior Manager	7/18/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of the accounting data and open issues for the bookkeeping period January until June 2023 for FTX Trading GmbH. Especially regarding the bank accounts Klarna.	0.50	650.00	325.00
Skarou, Tonia	Senior	7/18/2023	Non US Tax	Preparation of the FTX Country Compliance Summary document requested by the Client - FTX Crypto Services Limited and FTX EMEA Limited	2.30	395.00	908.50
Tsikouris, Anastasios	Manager	7/18/2023	Non US Tax	Review of the FTX Country Compliance Summary document requested by the Client - FTX Crypto Services Limited and FTX EMEA Limited	1.60	525.00	840.00
Billings, Phoebe	Senior	7/19/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.40	395.00	158.00
Di Stefano, Giulia	Senior	7/19/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	395.00	158.00
Katsnelson, David	Manager	7/19/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	525.00	210.00
Marie, Hameed	Senior	7/19/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	395.00	158.00
Bost, Anne	Managing Director	7/19/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: P. J. Billings, A. Bost, D. Katsnelson, G. Di Stefano, J. G. Mould Parga, F. Wisniewski-Pena, H. Marie	0.40	775.00	310.00
Wisniewski-Pena, Fernando	Staff	7/19/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.40	225.00	90.00
Huang, Ricki	Senior	7/19/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	395.00	197.50
Billings, Phoebe	Senior	7/19/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	395.00	197.50
Hall, Olivia	Staff	7/19/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	225.00	112.50
Marlow, Joe	Senior	7/19/2023	Value Added Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	395.00	197.50
Ancona, Christopher	Senior	7/19/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	395.00	197.50
Bost, Anne	Managing Director	7/19/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	775.00	387.50
Katsnelson, David	Manager	7/19/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	525.00	262.50
Ancona, Christopher	Senior	7/19/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	395.00	197.50
Jena, Deepak	Manager	7/19/2023	Technology	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	525.00	262.50
Staromiejska, Kinga	Manager	7/19/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	525.00	262.50
Lovelace, Lauren	Partner/Principal	7/19/2023	US International Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	825.00	412.50
Choudary, Hira	Staff	7/19/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	225.00	112.50
Hammon, David Lane	Manager	7/19/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	525.00	262.50

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Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mistler,Brian M	Manager	7/19/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	525.00	262.50
Shea JR,Thomas M	Partner/Principal	7/19/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	825.00	412.50
Berman,Jake	Senior Manager	7/19/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea	0.50	650.00	325.00
Wrenn,Kaitlin Doyle	Manager	7/19/2023	Payroll Tax	Internal discussion on WRSS Hawaii SITW Remediation of balance due. Attendees : K. Wrenn, V. Short	0.60	525.00	315.00
Short,Victoria	Senior	7/19/2023	Payroll Tax	Internal discussion on WRSS Hawaii SITW Remediation of balance due. Attendees : K. Wrenn, V. Short	0.60	395.00	237.00
Katsnelson,David	Manager	7/19/2023	Transfer Pricing	Call to discuss interest benchmarking with D. Katsnelson and D. McComber (EY)	0.40	525.00	210.00
McComber,Donna	National Partner/Principal	7/19/2023	Transfer Pricing	Call to discuss interest benchmarking with D. Katsnelson and D. McComber (EY)	0.40	990.00	396.00
Lowery,Kristie L	National Partner/Principal	7/19/2023	Payroll Tax	Meeting to discuss employment tax agenda with Kathy Schultea (FTX) on W2c process, IDR status updates and August planning. Attendees: J. DeVincenzo, K. Wrenn, K. Lowery	0.90	990.00	891.00
DeVincenzo,Jennie	Managing Director	7/19/2023	Payroll Tax	Meeting to discuss employment tax agenda with Kathy Schultea (FTX) on W2c process, IDR status updates and August planning. Attendees: J. DeVincenzo, K. Wrenn, K. Lowery	0.90	775.00	697.50
Wrenn,Kaitlin Doyle	Manager	7/19/2023	Payroll Tax	Meeting to discuss employment tax agenda with Kathy Schultea (FTX) on W2c process, IDR status updates and August planning. Attendees: J. DeVincenzo, K. Wrenn, K. Lowery	0.90	525.00	472.50
Tong,Chia-Hui	Senior Manager	7/19/2023	Project Management Office Transition	Bi-weekly meeting to discuss FTX project status updates and next steps for Project Management Office transition and knowledge transfer items. Attendees: C. Tong, D. Hammon, T. Knoeller, H. Choudary	0.20	650.00	130.00
Choudary,Hira	Staff	7/19/2023	Project Management Office Transition	Bi-weekly meeting to discuss FTX project status updates and next steps for Project Management Office transition and knowledge transfer items. Attendees: C. Tong, D. Hammon, T. Knoeller, H. Choudary	0.20	225.00	45.00
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Bi-weekly meeting to discuss FTX project status updates and next steps for Project Management Office transition and knowledge transfer items. Attendees: C. Tong, D. Hammon, T. Knoeller, H. Choudary	0.20	525.00	105.00
Knoeller,Thomas J.	Client Serving Contractor TJK	7/19/2023	Non US Tax	Bi-weekly meeting to discuss FTX project status updates and next steps for Project Management Office transition and knowledge transfer items. Attendees: C. Tong, D. Hammon, T. Knoeller, H. Choudary	0.20	430.00	86.00
Di Stefano,Giulia	Senior	7/19/2023	Transfer Pricing	Call on benchmarking for FTX 2022 transfer pricing documentation with G. Di Stefano, D. McComber, and D. Katsnelson (EY)	0.20	395.00	79.00
Katsnelson,David	Manager	7/19/2023	Transfer Pricing	Call on benchmarking for FTX 2022 transfer pricing documentation with G. Di Stefano, D. McComber, and D. Katsnelson (EY)	0.20	525.00	105.00
McComber,Donna	National Partner/Principal	7/19/2023	Transfer Pricing	Call on benchmarking for FTX 2022 transfer pricing documentation with G. Di Stefano, D. McComber, and D. Katsnelson (EY)	0.20	990.00	198.00
Lowery,Kristie L	National Partner/Principal	7/19/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) to discuss the IRS employment tax audit status, W2c process, and IDR responses with July due dates. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, K. Schultea (FTX)	0.80	990.00	792.00
DeVincenzo,Jennie	Managing Director	7/19/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) to discuss the IRS employment tax audit status, W2c process, and IDR responses with July due dates. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, K. Schultea (FTX)	0.80	775.00	620.00
Wrenn,Kaitlin Doyle	Manager	7/19/2023	Payroll Tax	Meeting with Kathryn Schultea (FTX) to discuss the IRS employment tax audit status, W2c process, and IDR responses with July due dates. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, K. Schultea (FTX)	0.80	525.00	420.00
Huang,Ricki	Senior	7/19/2023	US Income Tax	Discussing assumptions and timelines for returns with J. Berman, B. Mistler, R. Huang, P. Yuan, M. Wong (EY)	0.40	395.00	158.00
Yuan,Peiyi	Senior	7/19/2023	US Income Tax	Discussing assumptions and timelines for returns with J. Berman, B. Mistler, R. Huang, P. Yuan, M. Wong (EY)	0.40	395.00	158.00
Wong,Maddie	Staff	7/19/2023	US Income Tax	Discussing assumptions and timelines for returns with J. Berman, B. Mistler, R. Huang, P. Yuan, M. Wong (EY)	0.40	225.00	90.00
Mistler,Brian M	Manager	7/19/2023	US Income Tax	Discussing assumptions and timelines for returns with J. Berman, B. Mistler, R. Huang, P. Yuan, M. Wong (EY)	0.40	525.00	210.00
Berman,Jake	Senior Manager	7/19/2023	US Income Tax	Discussing assumptions and timelines for returns with J. Berman, B. Mistler, R. Huang, P. Yuan, M. Wong (EY)	0.40	650.00	260.00
MacLean,Corrie	Senior	7/19/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean	0.50	395.00	197.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean	0.50	525.00	262.50
MacLean,Corrie	Senior	7/19/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott	0.20	395.00	79.00
Scott,James	Client Serving Contractor JS	7/19/2023	US Income Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott	0.20	600.00	120.00
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott	0.20	525.00	105.00
MacLean,Corrie	Senior	7/19/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean, M. Borts	0.50	395.00	197.50
Borts,Michael	Managing Director	7/19/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean, M. Borts	0.50	775.00	387.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean, M. Borts	0.50	525.00	262.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	7/19/2023	Non US Tax	Meeting to discuss the financial information management process of the FTX foreign entities. Attendees: E. Simpson(external), J. Sequeira (external), M. van de Belt (external), C. MacLean, D. Hammon, N. Srivastava, M. Borts	0.50	395.00	197.50
Srivastava,Nikita Asutosh	Manager	7/19/2023	Non US Tax	Meeting to discuss the financial information management process of the FTX foreign entities. Attendees: E. Simpson(external), J. Sequeira (external), M. van de Belt (external), C. MacLean, D. Hammon, N. Srivastava, M. Borts	0.50	525.00	262.50
Borts,Michael	Managing Director	7/19/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financial information management process of the FTX foreign entities. Attendees: E. Simpson(external), J. Sequeira (external), M. van de Belt (external), C. MacLean, D. Hammon, N. Srivastava, M. Borts	0.50	775.00	387.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Meeting to discuss the financial information management process of the FTX foreign entities. Attendees: E. Simpson(external), J. Sequeira (external), M. van de Belt (external), C. MacLean, D. Hammon, N. Srivastava, M. Borts	0.50	525.00	262.50
MacLean,Corrie	Senior	7/19/2023	Non US Tax	Meeting to discuss the Vietnam compliance summary and new EY desk contact. Attendees: W. Wong, C. MacLean, D. Hammon, K. Staromiejska	0.20	395.00	79.00
Staromiejska,Kinga	Manager	7/19/2023	Non US Tax	Meeting to discuss the Vietnam compliance summary and new EY desk contact. Attendees: W. Wong, C. MacLean, D. Hammon, K. Staromiejska	0.20	525.00	105.00
Wong,Wendy	Senior Manager	7/19/2023	Non US Tax	Meeting to discuss the Vietnam compliance summary and new EY desk contact. Attendees: W. Wong, C. MacLean, D. Hammon, K. Staromiejska	0.20	650.00	130.00
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Meeting to discuss the Vietnam compliance summary and new EY desk contact. Attendees: W. Wong, C. MacLean, D. Hammon, K. Staromiejska	0.20	525.00	105.00
Bieganski,Walter	Client Serving Contractor WB	7/19/2023	US State and Local Tax	Call with W. Bieganski and E. Hall to walk through Washington treatment of gains from the sale of assets.	0.20	200.00	40.00
Hall,Emily Melissa	Senior	7/19/2023	US State and Local Tax	Call with W. Bieganski and E. Hall to walk through Washington treatment of gains from the sale of assets.	0.20	395.00	79.00
Yuan,Peiyi	Senior	7/19/2023	US Income Tax	Meeting with P. Yuan and R. Huang (EY) to discuss open deliverables and updates	0.50	395.00	197.50
Huang,Ricki	Senior	7/19/2023	US Income Tax	Meeting with P. Yuan and R. Huang (EY) to discuss open deliverables and updates	0.50	395.00	197.50
Katelas,Andreas	Senior	7/19/2023	US International Tax	Internal meeting to discuss blockchain trading data with D. Bailey, L. Lovelace, D. Jane, L. Javanthi, A. Katelas	0.50	395.00	197.50
Lovelace,Lauren	Partner/Principal	7/19/2023	US International Tax	Internal meeting to discuss blockchain trading data with D. Bailey, L. Lovelace, D. Jane, L. Javanthi, A. Katelas	0.50	825.00	412.50
Bailey,Doug	Partner/Principal	7/19/2023	US International Tax	Internal meeting to discuss blockchain trading data with D. Bailey, L. Lovelace, D. Jane, L. Javanthi, A. Katelas	0.50	825.00	412.50
Jayanthi,Lakshmi	Senior Manager	7/19/2023	US International Tax	Internal meeting to discuss blockchain trading data with D. Bailey, L. Lovelace, D. Jane, L. Javanthi, A. Katelas	0.50	650.00	325.00
Katelas,Andreas	Senior	7/19/2023	US International Tax	Internal meeting to discuss ITTS updates to tax diligence deck with B. Mistler, M. Zhuo, A. Katelas	0.50	395.00	197.50
Mistler,Brian M	Manager	7/19/2023	US Income Tax	Internal meeting to discuss ITTS updates to tax diligence deck with B. Mistler, M. Zhuo, A. Katelas	0.50	525.00	262.50
Zhuo,Melody	Staff	7/19/2023	US International Tax	Internal meeting to discuss ITTS updates to tax diligence deck with B. Mistler, M. Zhuo, A. Katelas	0.50	225.00	112.50
Myers,Rayth T.	Senior Manager	7/19/2023	Tax Advisory	Meeting to discuss accounting period issue without Form 7004 extension request. Participants K. Beck and R. Myers	0.80	650.00	520.00
Beck,Kenneth	Partner/Principal	7/19/2023	US International Tax	Meeting to discuss accounting period issue without Form 7004 extension request. Participants K. Beck and R. Myers	0.80	825.00	660.00
Billings,Phoebe	Senior	7/19/2023	Transfer Pricing	Internal meeting to discuss benchmarking status and sets for EMEA and APAC; Live TPBM search for trading sets	0.50	395.00	197.50
Sivakumar,Chandilya	Staff	7/19/2023	Transfer Pricing	Team meeting to discuss the transaction	0.50	225.00	112.50
Bote,Justin	Senior	7/19/2023	US Income Tax	Clifton Bay - Tracker Prep / Data Extraction	2.00	395.00	790.00
Short,Victoria	Senior	7/19/2023	Payroll Tax	Blockfolio, Ledger Prime, Ledger Holdings account follow/account status. Drafted forms for closure, POA, validation notes updates	2.50	395.00	987.50
Huang,Yuan	Staff	7/19/2023	ACR Bookkeeping/ACR Statutory Reporting	Attempt to import 2 Klarpay bank statements from Jan. to Jul. 2023 into DATEV, set up especially DATEV format for bank statements	2.50	225.00	562.50
Huang,Yuan	Staff	7/19/2023	Non US Tax	Internal Meeting to discuss about booking digital invoice on cloud Data base Datev Unternehmen Online for preparation financial statement 2021. EY Attendees : Y. Zhang, T. Nguyen, Y. Huang	0.50	225.00	112.50
Huang,Yuan	Staff	7/19/2023	Non US Tax	Internal Meeting to discuss about uploading bank data on cloud Data base Datev Unternehmen Online to interlink with ERP Accounting System Datev for preparation financial statement 2021. EY Attendees : Y. Zhang, T. Nguyen, Y. Huang	0.50	225.00	112.50
Nguyen,Thinh	Staff	7/19/2023	Non US Tax	Internal meeting with Y. Huang and T. Nguyen (EY) to discuss booking digital invoice on DATEV	0.50	225.00	112.50
Nguyen,Thinh	Staff	7/19/2023	Non US Tax	Internal meeting with Y. Huang and T. Nguyen (EY) to discuss uploading banking data on erp DATEV	0.50	225.00	112.50
Bieganski,Walter	Client Serving Contractor WB	7/19/2023	US State and Local Tax	Review Good Luck Games state tax compliance questions	0.20	200.00	40.00
Bieganski,Walter	Client Serving Contractor WB	7/19/2023	US State and Local Tax	Further analysis of state tax effects of internal transactions	0.30	200.00	60.00
Themistou,Victoria	Senior	7/19/2023	Value Added Tax	Completion of the FTX Country Compliance Summary document requested by the Client - FTX Crypto Services Limited and FTX EMEA Limited	2.90	395.00	1,145.50
Bouza,Victor	Manager	7/19/2023	ACR Bookkeeping/ACR Statutory Reporting	Check with A. Geisler (EY) regarding the FTX Compliance Summary in Switzerland	0.30	525.00	157.50
McPhee,Tiffany	Manager	7/19/2023	Non US Tax	Review of information provided in email communication from David Hammon, June 30, 2023 - July 19, 2023	0.50	525.00	262.50
Huang,Vanesa	Staff	7/19/2023	US State and Local Tax	Final Review of Hawaii AR, last minute corrections made	0.20	225.00	45.00
Jelonek,Theresa Grace	Staff	7/19/2023	US State and Local Tax	Prepare annual reports for July compliance	0.50	225.00	112.50
Zhang,Shannon	Staff	7/19/2023	US Income Tax	Update the Ledger prime master aggregate workbook	0.90	225.00	202.50
Thomas,Sajani	Staff	7/19/2023	Transfer Pricing	North America trading search strategy look up Americas contract R&D benchmarking - business descriptions Americas administrative benchmarking - business descriptions	6.30	225.00	1,417.50
Hayashi,Rina	Senior	7/19/2023	Transfer Pricing	Reviewing inter-company agreements between Quoine Pte Ltd, Quoine Japan and Quoine Vietnam Company Limited in relation to SG BAPA Support for FTX Japan KK	1.00	395.00	395.00
Hayashi,Rina	Senior	7/19/2023	Transfer Pricing	Conducting secondary review of Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	2.00	395.00	790.00
Hayashi,Rina	Senior	7/19/2023	Transfer Pricing	Reviewing the services agreement between FTX Trading Ltd and FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	395.00	395.00
Kawahara,Riku	Staff	7/19/2023	Transfer Pricing	Conducting preliminary review of Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	2.00	225.00	450.00
Huang,Ricki	Senior	7/19/2023	US Income Tax	Review/Prepare P2 JE Day 1	3.00	395.00	1,185.00
Billings,Phoebe	Senior	7/19/2023	Transfer Pricing	Addressing T. Sajani's (EY) benchmarking questions	0.40	395.00	158.00
Billings,Phoebe	Senior	7/19/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC regions	0.50	395.00	197.50
Rumford,Neil	Partner/Principal	7/19/2023	Non US Tax	Updating tax & accounting compliance DD as requested 18/07/2023	0.50	825.00	412.50

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Flagg,Nancy A.	Managing Director	7/19/2023	US State and Local Tax	Finalize schedule updates and global notes for A&M and send to B. Mistler (EY) for transmittal to A&M	2.10	775.00	1,627.50
Zhuo,Melody	Staff	7/19/2023	US International Tax	FTX International Tax Compliance - Planning Research	2.50	225.00	562.50
Zhuo,Melody	Staff	7/19/2023	US International Tax	FTX International Tax Compliance - Due Diligence	2.50	225.00	562.50
Zhuo,Melody	Staff	7/19/2023	US International Tax	FTX International Tax Compliance - Due Diligence Powerpoint	2.00	225.00	450.00
Koch,Markus	Managing Director	7/19/2023	Non US Tax	Review of Excel File Country Compliance Summary Switzerland and Liechtenstein and e-mail to David	1.00	775.00	775.00
Wong,Maddie	Staff	7/19/2023	US Income Tax	Entering adjusting journal entries into OIT	3.60	225.00	810.00
Wong,Maddie	Staff	7/19/2023	US Income Tax	Printing initial draft of returns	0.70	225.00	157.50
Lowery,Kristie L.	National Partner/Principal	7/19/2023	Payroll Tax	Review of IDR responses due to IRS employment tax auditor on 7/31/2023.	2.80	990.00	2,772.00
Wrenn,Kaitlin Doyle	Manager	7/19/2023	Payroll Tax	Summary email for K. Lowery PPED approval with finalized Draft IDRs due for July	1.20	525.00	630.00
Wrenn,Kaitlin Doyle	Manager	7/19/2023	Payroll Tax	Draft of agenda for call discussion with K. Schultea (FTX) on open employment tax issues.	0.70	525.00	367.50
Fitzgerald,Kaitlin Rose	Staff	7/19/2023	Payroll Tax	Reviewed final calculations from Rachael W. and researched final questions and provided answers	1.50	225.00	337.50
Di Stefano,Giulia	Senior	7/19/2023	Transfer Pricing	Drafted Functional analysis within TP documentation	3.00	395.00	1,185.00
Wisniewski-Pena,Fernando	Staff	7/19/2023	Transfer Pricing	Call with P. Billing, J. Mould and F. Wisniewski-Pena (EY) regarding updating comparable functions	0.50	225.00	112.50
Billings,Phoebe	Senior	7/19/2023	Transfer Pricing	Call with P. Billing, J. Mould and F. Wisniewski-Pena (EY) regarding updating comparable functions	0.50	395.00	197.50
Papachristodoulou,Elpida	Senior Manager	7/19/2023	Value Added Tax	Review and finalize of the VAT aspects of the FTX Country Compliance Summary document requested by the Client - FTX Crypto Services Limited and FTX EMEA Limited	1.10	650.00	715.00
Johnson,Derrick Joseph	Staff	7/19/2023	US State and Local Tax	Updated FTX Claims log to reflect new claims received from Kroll on 7/19.	0.30	225.00	67.50
Matsuo,Eiko	Senior Manager	7/19/2023	Transfer Pricing	Performing secondary review of FTX KK's local file for FYE September/December 2022 secondarily in relation to Japan TP Local File Support for FTX Japan KK	2.00	650.00	1,300.00
Katsnelson,David	Manager	7/19/2023	Transfer Pricing	Review loans for balances	0.30	525.00	157.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Correspondences concerning the due diligence procedures for the foreign entities (stated/next steps for Bahamas, scope of services for the next phase of the engagement, Vietnam June VAT return, scope clarifications regarding Seychelles)	1.70	525.00	892.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Correspondences concerning the outstanding/potential employer tax filings	1.80	525.00	945.00
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Correspondences concerning the Japan and Singapore bilateral APA	1.70	525.00	892.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Drafting of due diligence summary for Vietnam	1.30	525.00	682.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Drafting of due diligence summary for Hong Kong	1.40	525.00	735.00
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Review of local team updates for Switzerland and Liechtenstein due diligence summaries	0.50	525.00	262.50
Hammon,David Lane	Manager	7/19/2023	Non US Tax	Aggregation of country-specific due diligence summaries into a single report (including updated formatting and data points)	2.60	525.00	1,365.00
Kooiker,Darcy	Managing Director	7/19/2023	US State and Local Tax	Analyzed Washington apportionment questions sent by E. Hall for [REDACTED] entity.	1.30	775.00	1,007.50
Velpuri,Cury	Staff	7/19/2023	Information Reporting	FTX 1099 Reporting for IDR - Data Validation	1.50	225.00	337.50
Vasic,Dajana	Staff	7/19/2023	Non US Tax	FTX Preparation of Excel File Country Compliance Summary Switzerland and Liechtenstein, Coordination with Markus and EY Lausanne and Geneva, preparation of the e-mail to David	4.70	225.00	1,057.50
Dulceak,Crystal	Manager	7/19/2023	US State and Local Tax	Review/finalize July Annual Report batch. Send for submission.	2.00	525.00	1,050.00
MacLean,Corrie	Senior	7/19/2023	Non US Tax	Prepare Vietnam country compliance summary, foreign office ROCA PSMs, communications with US desk contacts regarding foreign compliance	1.70	395.00	671.50
Tong,Chia-Hui	Senior Manager	7/19/2023	Project Management Office Transition	Update due diligence deck to include feedback from leadership first review	2.80	650.00	1,820.00
Tong,Chia-Hui	Senior Manager	7/19/2023	Project Management Office Transition	Prepare talk points to discuss scope for next phase of work	0.80	650.00	520.00
Tong,Chia-Hui	Senior Manager	7/19/2023	Project Management Office Transition	Review additional points for next phase of work for inclusion into due diligence deck	0.70	650.00	455.00
Tong,Chia-Hui	Senior Manager	7/19/2023	Project Management Office Transition	Prepare for meeting to discuss FTX project status updates and next steps with transition team	0.50	650.00	325.00
Mistler,Brian M	Manager	7/19/2023	US Income Tax	Updates to IDRs batch 2 Responses	2.90	525.00	1,522.50
Mistler,Brian M	Manager	7/19/2023	US Income Tax	Review tax return information	1.20	525.00	630.00
McPhail,Ashley	Manager	7/19/2023	US State and Local Tax	Conducted research on Washington Business & Occupation tax exemptions pertaining to asset sales.	2.00	525.00	1,050.00
Geisler,Arthur	Staff	7/19/2023	Information Reporting	Re implement TB from Mazars for 2022	3.00	225.00	675.00
Glattstein,Arielle	Staff	7/19/2023	US International Tax	Entity request list call	1.10	225.00	247.50
Glattstein,Arielle	Staff	7/19/2023	US International Tax	Rev Proc research	0.20	225.00	45.00
Glattstein,Arielle	Staff	7/19/2023	US International Tax	TB OIT workpapers	1.70	225.00	382.50
Ancona,Christopher	Senior	7/19/2023	Project Management Office Transition	Correspondence with Tax workstreams regarding status of FTX tax deliverables	0.40	395.00	158.00
Ancona,Christopher	Senior	7/19/2023	Project Management Office Transition	Updating the weekly EY/Alvarez and Marsal Project Management Office slide deck for submission to the FTX executive committee	1.10	395.00	434.50
Ancona,Christopher	Senior	7/19/2023	Project Management Office Transition	Review of the Phase I Due Diligence deliverable for FTX	1.20	395.00	474.00
Minchev,Georgi	Senior Manager	7/19/2023	Transfer Pricing	Internal call to discuss the benchmarking, brainstorming analysis approach with partner Nikhil Jain	2.70	650.00	1,755.00
Srivastava,Nikita Asutosh	Manager	7/19/2023	Non US Tax	Data gathering and review of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	0.50	525.00	262.50
Myers,Rayth T.	Senior Manager	7/19/2023	Tax Advisory	Reviewed information and technical outline prepared by Sullivan Cromwell; drafted and sent email to EY tax team re: application of change in tax year rules and considerations, including procedural requirements for change in accounting period and Form 7004 requirement.	3.00	650.00	1,950.00
Flagg,Nancy A.	Managing Director	7/19/2023	US State and Local Tax	Finalize schedule updates and global notes for A&M and send to B. Mistler (EY) for transmittal to A&M	2.10	775.00	1,627.50
Hung,Mo	Senior	7/19/2023	US Income Tax	Call with Zach for Master fund comments	0.20	395.00	79.00
Shea JR,Thomas M	Partner/Principal	7/19/2023	Non US Tax	Written internal correspondence re: specific HK Employer Return compliance/notice work; Request list/preliminary inquiries submitted to J. Chan	1.20	825.00	990.00
Shea JR,Thomas M	Partner/Principal	7/19/2023	US Income Tax	Written correspondence with K. Jacobs re: 2022 tax return request list items	0.40	825.00	330.00
Shea JR,Thomas M	Partner/Principal	7/19/2023	US Income Tax	Written internal correspondence re: request for write-up on tax considerations of Alameda transaction	0.60	825.00	495.00
Shea JR,Thomas M	Partner/Principal	7/19/2023	US Income Tax	Review, internal follow-ups, and submission of Executive Summary re: Tax considerations of Alameda Legal Entity Ownership Matters to J. Ray, K. Jacobs, D. Hariton	2.30	825.00	1,897.50
Richardson,Audrey Sarah	Manager	7/19/2023	Information Reporting	Continued working on 1099 correction templates	1.00	525.00	525.00
Hawkins,Cassie Nicole	Senior	7/19/2023	Information Reporting	Reviewed discrepancies found in original filings with manager	0.50	395.00	197.50
Scott,James	Client Serving Contractor JS	7/19/2023	US State and Local Tax	Phase one due diligence state and local review	2.20	600.00	1,320.00
Scott,James	Client Serving Contractor JS	7/19/2023	US Income Tax	Digital asset reporting documentation for 2022 compliance	1.70	600.00	1,020.00
Scott,James	Client Serving Contractor JS	7/19/2023	US Income Tax	Federal compliance analysis 2022 reporting	1.80	600.00	1,080.00
Scott,James	Client Serving Contractor JS	7/19/2023	Non US Tax	Assistance with foreign reporting for APAC	1.90	600.00	1,140.00
Berman,Jake	Senior Manager	7/19/2023	US Income Tax	Review of Blockfolio taxable income workbook	0.50	650.00	325.00
Huang,Fei Yu	Staff	7/19/2023	US Income Tax	review suite entry by Gianna and updated suite, tracker and call with Justin	2.00	225.00	450.00
Riegg,Christoph	Senior	7/19/2023	Non US Tax	Tax scope CH and FL: Provide inputs to team regarding phase I and phase II	1.00	395.00	395.00

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John Mathew, Abel	Senior	7/19/2023	Non US Tax	Day 1: Review of Due diligence data-compliance obligation for countries	1.00	395.00	395.00
Staromiejska, Kinga	Manager	7/19/2023	Non US Tax	Communications with non-US firms on information to be included in due diligence report for meeting with FTX.	4.20	525.00	2,205.00
Bailey, Doug	Partner/Principal	7/19/2023	Tax Advisory	Evaluate tax impacts of company's position concerning crypto ownership	1.10	825.00	907.50
Bailey, Doug	Partner/Principal	7/19/2023	Tax Advisory	FTX Debtors taxable year-end change	0.90	825.00	742.50
Osmer, Maren	Partner/Principal	7/19/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussing clients feedback to bank accounts Klarpay for the period January until July 2023 and review with M. Osmer and D. Mosdzin (EY)	0.40	825.00	330.00
Mosdzin, Dennis	Senior Manager	7/19/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussing clients feedback to bank accounts Klarpay for the period January until July 2023 and review with M. Osmer and D. Mosdzin (EY)	0.40	650.00	260.00
Skarou, Tonia	Senior	7/19/2023	Non US Tax	Preparation of the FTX Country Compliance Summary document requested by the Client - FTX EU Limited and Innovatia Limited	2.90	395.00	1,145.50
Tsikouris, Anastasios	Manager	7/19/2023	Non US Tax	Review of the FTX Country Compliance Summary document requested by the Client - FTX EU Limited and Innovatia Limited	2.20	525.00	1,155.00
Jain, Nikhil	Partner/Principal	7/19/2023	Transfer Pricing	Review of existing loans, including discussing terms and conditions	2.50	825.00	2,062.50
Jain, Nikhil	Partner/Principal	7/19/2023	Transfer Pricing	Estimating Credit rating of the Borrower and discussing with internal team on approach	3.30	825.00	2,722.50
Jelonek, Theresa Grace	Staff	7/19/2023	US State and Local Tax	Prepare annual reports for July compliance	0.50	225.00	112.50
Sivakumar, Chandilya	Staff	7/19/2023	Transfer Pricing	Analyze the Loans documents	2.00	225.00	450.00
Santoro, David	Manager	7/19/2023	Information Reporting	Pull 1099 Reports from Quickbooks to verify correct information on 1099 filings.	1.30	525.00	682.50
Cahalane, Shawn M.	Manager	7/19/2023	Fee/Employment Applications	Call with S Cahalane and D. Neziroski (EY) regarding expenses for March	1.30	525.00	682.50
Neziroski, David	Associate	7/19/2023	Fee/Employment Applications	Call with S Cahalane and D. Neziroski (EY) regarding expenses for March	1.30	365.00	474.50
Neziroski, David	Associate	7/19/2023	Fee/Employment Applications	Finalize review of April FTX detail for sensitivity	4.10	365.00	1,496.50
Tong, Chia-Hui	Senior Manager	7/20/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	650.00	260.00
Ancona, Christopher	Senior	7/20/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	395.00	158.00
Scott, James	Client Serving Contractor JS	7/20/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	600.00	240.00
Lowery, Kristie L.	National Partner/Principal	7/20/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	990.00	396.00
Mistler, Brian M.	Manager	7/20/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	525.00	210.00
Shea JR, Thomas M.	Partner/Principal	7/20/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	825.00	330.00
Richards, Briana A.	Partner/Principal	7/20/2023	Fee/Employment Applications	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	825.00	330.00
Berman, Jake	Senior Manager	7/20/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery, B. Richards	0.40	650.00	260.00
Lowery, Kristie L.	National Partner/Principal	7/20/2023	Payroll Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, J. Iwanthi	0.40	990.00	396.00
Jimenez, Joseph Robert	Senior Manager	7/20/2023	US State and Local Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, J. Iwanthi	0.40	650.00	260.00
Tong, Chia-Hui	Senior Manager	7/20/2023	Project Management Office Transition	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, J. Iwanthi	0.40	650.00	260.00
Katelas, Andreas	Senior	7/20/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, J. Iwanthi	0.40	395.00	158.00
Ancona, Christopher	Senior	7/20/2023	Project Management Office Transition	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, J. Iwanthi	0.40	395.00	158.00
Haas, Zach	Senior Manager	7/20/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, J. Iwanthi	0.40	650.00	260.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Healy,John	Senior Manager	7/20/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	650.00	260.00
Hall,Emily Melissa	Senior	7/20/2023	US State and Local Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	395.00	158.00
Bost,Anne	Managing Director	7/20/2023	Transfer Pricing	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	775.00	310.00
Bailey,Doug	Partner/Principal	7/20/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	825.00	330.00
Gil Diez de Leon,Marta	Manager	7/20/2023	Value Added Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	525.00	210.00
Borts,Michael	Managing Director	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	775.00	310.00
Jayanthi,Lakshmi	Senior Manager	7/20/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	650.00	260.00
Zhuo,Melody	Staff	7/20/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	225.00	90.00
Scott,James	Client Serving Contractor JS	7/20/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	600.00	240.00
Bieganski,Walter	Client Serving Contractor WB	7/20/2023	US State and Local Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	200.00	80.00
Lovelace,Lauren	Partner/Principal	7/20/2023	US International Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	825.00	330.00
Wrenn,Kaitlin Doyle	Manager	7/20/2023	Payroll Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	525.00	210.00
Choudary,Hira	Staff	7/20/2023	Project Management Office Transition	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhuo, I. Javanbhi.	0.40	225.00	90.00

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson, David	Manager	7/20/2023	Transfer Pricing	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhao, J. Javanbhi.	0.40	\$25.00	\$210.00
Mistler, Brian M	Manager	7/20/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhao, J. Javanbhi.	0.40	\$25.00	\$210.00
Shea JR, Thomas M	Partner/Principal	7/20/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhao, J. Javanbhi.	0.40	\$825.00	\$330.00
Berman, Jake	Senior Manager	7/20/2023	US Income Tax	EY LEADS Touchpoint Meeting: Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, T. Shea, W. Bieganski, J. Jimenez, J. Scott, K. Lowery, L. Lovelace, D. Bailey, A. Bost, K. Wrenn, J. Berman, D. Katsnelson, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, M. Leon, M. Borts, M. Zhao, J. Javanbhi.	0.40	\$650.00	\$260.00
Lowery, Kristie L	National Partner/Principal	7/20/2023	Payroll Tax	Meeting to discuss Customer claimant taxation for non-US. Attendees: J. DeVincenzo, K. Lowery, K. Wrenn.	0.50	\$990.00	\$495.00
DeVincenzo, Jennie	Managing Director	7/20/2023	Payroll Tax	Meeting to discuss Customer claimant taxation for non-US. Attendees: J. DeVincenzo, K. Lowery, K. Wrenn.	0.50	\$775.00	\$387.50
Wrenn, Kaitlin Doyle	Manager	7/20/2023	Payroll Tax	Meeting to discuss Customer claimant taxation for non-US. Attendees: J. DeVincenzo, K. Lowery, K. Wrenn.	0.50	\$525.00	\$262.50
Huang, Ricki	Senior	7/20/2023	US Income Tax	Meeting to go over how to add depreciation to Form 4562 with R. Huang, M. Wong (EY).	0.20	\$395.00	\$79.00
Wong, Maddie	Staff	7/20/2023	US Income Tax	Meeting to go over how to add depreciation to Form 4562 with R. Huang, M. Wong (EY).	0.20	\$225.00	\$45.00
DeVincenzo, Jennie	Managing Director	7/20/2023	Payroll Tax	Meeting to discuss Non-US Customer Claimant taxation documentation requested. Attendees: J. DeVincenzo, T. Ferris, K. Wrenn.	0.40	\$775.00	\$310.00
Ferris, Tara	Partner/Principal	7/20/2023	Information Reporting	Meeting to discuss Non-US Customer Claimant taxation documentation requested. Attendees: J. DeVincenzo, T. Ferris, K. Wrenn.	0.40	\$825.00	\$330.00
Wrenn, Kaitlin Doyle	Manager	7/20/2023	Payroll Tax	Meeting to discuss Non-US Customer Claimant taxation documentation requested. Attendees: J. DeVincenzo, T. Ferris, K. Wrenn.	0.40	\$525.00	\$210.00
Huang, Ricki	Senior	7/20/2023	US Income Tax	Review consolidation for one of the Silo Entity with B. Mistler, R. Huang (EY).	0.30	\$395.00	\$118.50
Mistler, Brian M	Manager	7/20/2023	US Income Tax	Review consolidation for one of the Silo Entity with B. Mistler, R. Huang (EY).	0.30	\$525.00	\$157.50
MacLean, Corrie	Senior	7/20/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean.	0.50	\$395.00	\$197.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean.	0.50	\$525.00	\$262.50
MacLean, Corrie	Senior	7/20/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. Attendees: J. Scott, P. Mable, T. Shea, A. Kall, D. Hammon, C. MacLean.	0.40	\$395.00	\$158.00
Scott, James	Client Serving Contractor JS	7/20/2023	US Income Tax	Meeting to discuss Asia transfer pricing support. Attendees: J. Scott, P. Mable, T. Shea, A. Kall, D. Hammon, C. MacLean.	0.40	\$600.00	\$240.00
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. Attendees: J. Scott, P. Mable, T. Shea, A. Kall, D. Hammon, C. MacLean.	0.40	\$525.00	\$210.00
Shea JR, Thomas M	Partner/Principal	7/20/2023	Transfer Pricing	Meeting to discuss Asia transfer pricing support. Attendees: J. Scott, P. Mable, T. Shea, A. Kall, D. Hammon, C. MacLean.	0.40	\$825.00	\$330.00
MacLean, Corrie	Senior	7/20/2023	Non US Tax	Meeting with Hong Kong desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, C. Wong.	0.50	\$395.00	\$197.50
Staromiejska, Kinga	Manager	7/20/2023	Non US Tax	Meeting with Hong Kong desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, C. Wong.	0.50	\$525.00	\$262.50
Wong, Charlotte	Senior Manager	7/20/2023	Non US Tax	Meeting with Hong Kong desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, C. Wong.	0.50	\$650.00	\$325.00
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Meeting with Hong Kong desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, C. Wong.	0.50	\$525.00	\$262.50
MacLean, Corrie	Senior	7/20/2023	Non US Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Hamano.	0.50	\$395.00	\$197.50
Staromiejska, Kinga	Manager	7/20/2023	Non US Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Hamano.	0.50	\$525.00	\$262.50
Hamano, Taisuke	Senior Manager	7/20/2023	US International Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Hamano.	0.50	\$650.00	\$325.00
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, T. Hamano.	0.50	\$525.00	\$262.50
MacLean, Corrie	Senior	7/20/2023	Non US Tax	Meeting with Vietnam desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Nguyen.	0.50	\$395.00	\$197.50
Staromiejska, Kinga	Manager	7/20/2023	Non US Tax	Meeting with Vietnam desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Nguyen.	0.50	\$525.00	\$262.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Meeting with Vietnam desk to review and update foreign compliance summary. Attendees: D. Hammon, C. MacLean, K. Staromiejska, H. Nguyen.	0.50	\$525.00	\$262.50

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MacLean,Corrie	Senior	7/20/2023	Non US Tax	Meeting to discuss Asia transfer pricing support and next steps. Attendees: C. MacLean, J. Nakagami, K. Goto, J. Scott, E. Matsuo, W. Wong, P. Mable, A. Kall	0.40	395.00	158.00
Nakagami,Jun	Partner/Principal	7/20/2023	Transfer Pricing	Meeting to discuss Asia transfer pricing support and next steps. Attendees: C. MacLean, J. Nakagami, K. Goto, J. Scott, E. Matsuo, W. Wong, P. Mable, A. Kall	0.40	825.00	330.00
Goto,Keisuke	Senior Manager	7/20/2023	Transfer Pricing	Meeting to discuss Asia transfer pricing support and next steps. Attendees: C. MacLean, J. Nakagami, K. Goto, J. Scott, E. Matsuo, W. Wong, P. Mable, A. Kall	0.40	650.00	260.00
Wong,Wendy	Senior Manager	7/20/2023	Non US Tax	Meeting to discuss Asia transfer pricing support and next steps. Attendees: C. MacLean, J. Nakagami, K. Goto, J. Scott, E. Matsuo, W. Wong, P. Mable, A. Kall	0.40	650.00	260.00
Matsuo,Eiko	Senior Manager	7/20/2023	Transfer Pricing	Meeting to discuss Asia transfer pricing support and next steps. Attendees: C. MacLean, J. Nakagami, K. Goto, J. Scott, E. Matsuo, W. Wong, P. Mable, A. Kall	0.40	650.00	260.00
Scott,James	Client Serving Contractor JS	7/20/2023	US Income Tax	Meeting to discuss Asia transfer pricing support and next steps. Attendees: C. MacLean, J. Nakagami, K. Goto, J. Scott, E. Matsuo, W. Wong, P. Mable, A. Kall	0.40	600.00	240.00
Katelas,Andreas	Senior	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	395.00	158.00
Scott,James	Client Serving Contractor JS	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, L. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	600.00	240.00
Musano,Matthew Albert	Senior Manager	7/20/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	650.00	260.00
Bieganski,Walter	Client Serving Contractor WB	7/20/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	200.00	80.00
Yuan,Peiyi	Senior	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	395.00	158.00
Wong,Maddie	Staff	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	225.00	90.00
Lovelace,Lauren	Partner/Principal	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	825.00	330.00
Mistler,Brian M	Manager	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	525.00	210.00
Glatstein,Arielle	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	225.00	90.00
Hall,Emily Melissa	Senior	7/20/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	395.00	158.00
Zhuo,Melody	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	225.00	90.00
Huang,Ricki	Senior	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	395.00	158.00
Bost,Anne	Managing Director	7/20/2023	Transfer Pricing	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	775.00	310.00
Karan,Anna Suncheuri	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	225.00	90.00
Ortiz,Daniella	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	225.00	90.00
Jayanthi,Lakshmi	Senior Manager	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	650.00	260.00
Zhu,Philip	Senior	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	395.00	158.00
Bailey,Doug	Partner/Principal	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	825.00	330.00
Yang,Rachel Sim	Senior Manager	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	650.00	260.00
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, I. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	825.00	330.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman, Jake	Senior Manager	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Musano, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, D. Bailey, J. Scott, L. Jayanthi, L. Lovelace, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.40	650.00	260.00
Katelas, Andreas	Senior	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	395.00	79.00
Scott, James	Client Serving Contractor JS	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	600.00	120.00
Hall, Emily Melissa	Senior	7/20/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	395.00	79.00
Berman, Jake	Senior Manager	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	650.00	130.00
Zhuo, Melody	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	225.00	45.00
Huang, Ricki	Senior	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	395.00	79.00
Bost, Anne	Managing Director	7/20/2023	Transfer Pricing	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	775.00	155.00
Karan, Anna Suncheuri	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	225.00	45.00
Ortiz, Daniella	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	225.00	45.00
Jayanthi, Lakshmi	Senior Manager	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	650.00	130.00
Zhu, Philip	Senior	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	395.00	79.00
Yang, Rachel Sim	Senior Manager	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	650.00	130.00
Bieganski, Walter	Client Serving Contractor WB	7/20/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	200.00	40.00
Mistler, Brian M	Manager	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	525.00	105.00
Glatstein, Arielle	Staff	7/20/2023	US International Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	225.00	45.00
Shea JR, Thomas M	Partner/Principal	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bieganski	0.20	825.00	165.00
Turner, Austin Scott	Staff	7/20/2023	US State and Local Tax	Call with E. Hall and A. Turner to walk through updating FTX notices to determine next steps.	1.00	225.00	225.00
Hall, Emily Melissa	Senior	7/20/2023	US State and Local Tax	Call with E. Hall and A. Turner to walk through updating FTX notices to determine next steps.	1.00	395.00	395.00
Katelas, Andreas	Senior	7/20/2023	US International Tax	Internal meeting to discuss ITTS updates to tax diligence deck with M. Zhuo, A. Katelas, L. Lovelace	0.50	395.00	197.50
Lovelace, Lauren	Partner/Principal	7/20/2023	US International Tax	Internal meeting to discuss ITTS updates to tax diligence deck with M. Zhuo, A. Katelas, L. Lovelace	0.50	825.00	412.50
Zhuo, Melody	Staff	7/20/2023	US International Tax	Internal meeting to discuss ITTS updates to tax diligence deck with M. Zhuo, A. Katelas, L. Lovelace	0.50	225.00	112.50
Billings, Phoebe	Senior	7/20/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.30	395.00	118.50
Hall, Olivia	Staff	7/20/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, H. Marie, J. Parga, G. Stefano, F. Wisniewski-Pena, P. Billings, D. McComber, A. Bost	0.30	225.00	67.50
Katsnelson, David	Manager	7/20/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, H. Marie, J. Parga, G. Stefano, F. Wisniewski-Pena, P. Billings, D. McComber, A. Bost	0.30	525.00	157.50
Marie, Hameed	Senior	7/20/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, H. Marie, J. Parga, G. Stefano, F. Wisniewski-Pena, P. Billings, D. McComber, A. Bost	0.30	395.00	118.50
McComber, Donna	National Partner/Principal	7/20/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, H. Marie, J. Parga, G. Stefano, F. Wisniewski-Pena, P. Billings, D. McComber, A. Bost	0.30	990.00	297.00
Di Stefano, Giulia	Senior	7/20/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, H. Marie, J. Parga, G. Stefano, F. Wisniewski-Pena, P. Billings, D. McComber, A. Bost	0.30	395.00	118.50
Bost, Anne	Managing Director	7/20/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, D. Katsnelson, H. Marie, J. Parga, G. Stefano, F. Wisniewski-Pena, P. Billings, D. McComber, A. Bost	0.30	775.00	232.50
Wisniewski-Pena, Fernando	Staff	7/20/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	225.00	112.50
Hernandez, Nancy I.	Senior Manager	7/20/2023	Non US Tax	MOR Timeline discussion - Status Update on entities and deliverables and time line EY Attendees: D. Mosdzin, M. Borts, N. Hernandez, V. Bouza	1.00	650.00	650.00
Mosdzin, Dennis	Senior Manager	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS MOR timeline discussion Germany regarding status and deliverables - Meeting participants client: Robbie Hoskins (RLKS); Juerg Bavaud (FTX); Participants EY: Victor Bouza; Dennis Mosdzin; Nancy I Hernandez	1.00	650.00	650.00
Borts, Michael	Managing Director	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS MOR timeline discussion Germany regarding status and deliverables - Meeting participants client: Robbie Hoskins (RLKS); Juerg Bavaud (FTX); Participants EY: Victor Bouza; Dennis Mosdzin; Nancy I Hernandez	1.00	775.00	775.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bouza, Victor	Manager	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with RLKS MOR timeline discussion Germany regarding status and deliverables - Meeting participants client: Robbie Hoskins (RLKS); Juerg Bavaud (FTX); Participants EY: Victor Bouza; Dennis Mosdzin; Nancy I Hernandez	1.00	525.00	525.00
Hernandez, Nancy I.	Senior Manager	7/20/2023	Non US Tax	Meeting with RLKS MOR timeline discussion Germany regarding status and deliverables - Meeting participants client: Robbie Hoskins (RLKS); Juerg Bavaud (FTX); Participants EY: Victor Bouza; Dennis Mosdzin; Nancy I Hernandez EY Attendees: D. Mosdzin, V. Bouza, N. Hernandez, M. Borts Other Attendees: Robbie Hoskins (RLKS); Juerg Bavaud (FTX)	1.00	650.00	650.00
Sivakumar, Chandilya	Staff	7/20/2023	Transfer Pricing	Team meeting to discuss initial results	0.50	225.00	112.50
Srivastava, Nikita Asutosh	Manager	7/20/2023	Non US Tax	Update on FTX Switzerland financial statements preparation and bookkeeping EY Attendees: N. Srivastava, N. Hernandez, M. Borts, V. Bouza	0.20	525.00	105.00
Erdem, Ersin	Partner/Principal	7/20/2023	Non US Tax	Meeting to discuss Country Compliance Summary for Turkey	1.00	825.00	825.00
Yildiz, Elif	Manager	7/20/2023	Non US Tax	Meeting to discuss Country Compliance Summary for Turkey	1.00	525.00	525.00
Gursoy, Damla	Senior Manager	7/20/2023	Non US Tax	Meeting to discuss Country Compliance Summary for Turkey	1.00	650.00	650.00
McComber, Donna	National Partner/Principal	7/20/2023	Transfer Pricing	Work on reviewing Industry analysis for TP documentation	1.00	990.00	990.00
Bote, Justin	Senior	7/20/2023	US Income Tax	Clifton Bay - Tracker Prep / Data Extraction	0.50	395.00	197.50
Short, Victoria	Senior	7/20/2023	Payroll Tax	Blockfolio follow up with OK Blockfolio bankruptcy department	0.50	395.00	197.50
Huang, Yuan	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking the invoices from client and 3 bank statements (Volksbank*1; klarpay*2) from 01.01.2023 to 31.03.2023; reconcile of accounts	3.00	225.00	675.00
Huang, Yuan	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking the invoices from client and 3 bank statements (Volksbank*1; klarpay*2) from 01.03.2023 to 11.07.2023; reconcile of accounts	3.50	225.00	787.50
Bieganski, Walter	Client Serving Contractor WB	7/20/2023	US State and Local Tax	Further analysis of Good Luck Games state tax compliance questions	0.50	200.00	100.00
Bieganski, Walter	Client Serving Contractor WB	7/20/2023	US State and Local Tax	Review status of state tax apportionment data	0.50	200.00	100.00
Themistou, Victoria	Senior	7/20/2023	Value Added Tax	Completion of the FTX Country Compliance Summary document requested by the Client - FTX EU Limited and Innovatia Limited	1.10	395.00	434.50
Bouza, Victor	Manager	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with Michael Borts and Nancy regarding MOR requirements	0.50	525.00	262.50
Bouza, Victor	Manager	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Follow up with Arthur Geisler regarding monthly bookkeeping for April-May-June	0.30	525.00	157.50
Bouza, Victor	Manager	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Email to former provider in order to request final balance for FTX Switzerland in order to upload it in Abacus	0.20	525.00	105.00
Bouza, Victor	Manager	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Call with EY/RLKS/FTX regarding MOR Requirements and status update for Swiss entities	0.90	525.00	472.50
McPhee, Tiffany	Manager	7/20/2023	Non US Tax	Response to FTX Country Compliance Summary - Bahamas - July 20, 2023	2.00	525.00	1,050.00
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking digital invoice of Marzars payroll Services for MOR Reporting January 2023	2.00	225.00	450.00
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking digital invoice in March 2023	1.10	225.00	247.50
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking digital invoice in April 2023	0.40	225.00	90.00
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Reviewing booking digital invoice (Willing attorneys, AOK insurances fee, Marzars services, Radofzell Labour court and payrolls) preparation financial statement services from January to April 2023	0.60	225.00	135.00
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking digital invoice in May 2023	0.40	225.00	90.00
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking digital invoice in June 2023	0.70	225.00	157.50
Nguyen, Thinh	Staff	7/20/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking digital invoice in July 2023	0.30	225.00	67.50
Hamano, Taisuke	Senior Manager	7/20/2023	Non US Tax	Internal Call with Kinga, David and Corrie. To review and updated the excel sheet of tax compliance status for 3 FTX Japan entities including general requirements, due date, penalties etc.	5.00	650.00	3,250.00
Thomas, Sajani	Staff	7/20/2023	Transfer Pricing	APAC IT Services benchmarking - business descriptions APAC Contract R&D benchmarking - business descriptions Americas Trading benchmarking - business descriptions	7.10	225.00	1,597.50
Hayashi, Rina	Senior	7/20/2023	Transfer Pricing	Reviewing the loan agreement between Alameda Research Ltd and Quoine Pte Ltd in relation to SG BAPA Support for FTX Japan KK	1.00	395.00	395.00
Kawahara, Riku	Staff	7/20/2023	Transfer Pricing	Reviewing the services agreement between FTX Trading Ltd and FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	225.00	225.00
Huang, Ricki	Senior	7/20/2023	US Income Tax	Review/Prepare P2 JE Day 2	0.70	395.00	276.50
Huang, Ricki	Senior	7/20/2023	US Income Tax	Review/Prepare P2 Return Day 1	2.00	395.00	790.00
Billings, Phoebe	Senior	7/20/2023	Transfer Pricing	Aligning the IC Transactions to the Benchmarking sets	0.40	395.00	158.00
Billings, Phoebe	Senior	7/20/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	3.00	395.00	1,185.00
Hall, Olivia	Staff	7/20/2023	Transfer Pricing	Review internal agreements and loans to check balances	0.40	225.00	90.00
Pulliam, Michelle	Staff	7/20/2023	Payroll Tax	CA Blockfolio account review follow-up	0.60	225.00	135.00
Zhuo, Melody	Staff	7/20/2023	US International Tax	FTX International Tax Compliance - Tax Calendar	3.00	225.00	675.00
Zhuo, Melody	Staff	7/20/2023	US International Tax	FTX International Tax Compliance - Scope	2.50	225.00	562.50
Zhuo, Melody	Staff	7/20/2023	US International Tax	FTX International Tax Compliance - Investments Scoping	3.00	225.00	675.00
Musano, Matthew Albert	Senior Manager	7/20/2023	US State and Local Tax	Reviewed CO return for entity	0.20	650.00	130.00
Musano, Matthew Albert	Senior Manager	7/20/2023	US State and Local Tax	Documented filing positions for Colorado and Washington	2.50	650.00	1,625.00
Musano, Matthew Albert	Senior Manager	7/20/2023	US State and Local Tax	Review of Washington Business & Occupation tax position for FTX entities and determining gross v. net for 2023	3.40	650.00	2,210.00
Wong, Maddie	Staff	7/20/2023	US Income Tax	Entering adjusting journal entries into OIT and printing initial draft of returns.	1.00	225.00	225.00
Wrenn, Kaitlin Doyle	Manager	7/20/2023	Payroll Tax	Draft of non-US customer claimant taxation documentation	0.60	525.00	315.00
Wrenn, Kaitlin Doyle	Manager	7/20/2023	Payroll Tax	Finalize IRS audit July IDR prepared responses with applicable attachments and scan of open items for Kathryn Schultes	2.20	525.00	1,155.00
Marlow, Joe	Senior	7/20/2023	Value Added Tax	Review of deliverable from VAT perspective	0.70	395.00	276.50
DeVincenzo, Jennie	Managing Director	7/20/2023	Payroll Tax	Reviewing Canadian taxation requirements for Cryptocurrency dispositions	0.80	775.00	620.00
Choudary, Hira	Staff	7/20/2023	Project Management Office Transition	Calculated Service values for all the FTX Service Codes to add to opportunity	3.20	225.00	720.00
Di Stefano, Giulia	Senior	7/20/2023	Transfer Pricing	Drafted Industry analysis within TP documentation	3.50	395.00	1,382.50
Wisniewski-Pena, Fernando	Staff	7/20/2023	Transfer Pricing	Updating comparable functions	2.00	225.00	450.00
Erdem, Ersin	Partner/Principal	7/20/2023	Non US Tax	Preparation FTX Country Compliance Summary for Turkey	0.50	825.00	412.50
Papachristodoulou, Elpida	Senior Manager	7/20/2023	Value Added Tax	Review and finalize of the VAT aspects of the FTX Country Compliance Summary document requested by the Client - FTX EU Limited and Innovatia Limited	1.70	650.00	1,105.00
Katsnelson, David	Manager	7/20/2023	Transfer Pricing	Review compliance calendars for transfer pricing requirements	0.40	525.00	210.00
Katsnelson, David	Manager	7/20/2023	Transfer Pricing	Start review of 2022 US TP documentation	1.30	525.00	682.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of due diligence summary for Hong Kong	0.70	525.00	367.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Correspondences regarding the foreign debtor entities	1.80	525.00	945.00
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Australia due diligence summary	1.20	525.00	630.00
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Canada due diligence summary	0.50	525.00	262.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Germany due diligence summary	0.90	525.00	472.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Bahamas due diligence summary	1.10	525.00	577.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of BVI due diligence summary	0.90	525.00	472.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Turkey due diligence summary	1.70	525.00	892.50
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Nigeria due diligence summary	0.40	525.00	210.00
Hammon, David Lane	Manager	7/20/2023	Non US Tax	Updating of Gibraltar due diligence summary	0.80	525.00	420.00
Kooiker, Darcy	Managing Director	7/20/2023	US State and Local Tax	Analyzed [REDACTED] transaction for Washington Business and Occupation tax implications.	1.50	775.00	1,162.50
Gursoy, Damla	Senior Manager	7/20/2023	Non US Tax	Preparation FTX Country Compliance Summary for Turkey	2.00	650.00	1,300.00
MacLean, Corrie	Senior	7/20/2023	Non US Tax	Communications with foreign teams regarding foreign compliance summaries, deliverable deadline calendar updates	1.60	395.00	632.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	7/20/2023	Project Management Office Transition	Prepare agenda and talk points for internal team leads call to review upcoming deliverables and timelines	0.60	650.00	390.00
Tong,Chia-Hui	Senior Manager	7/20/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.50	650.00	325.00
Tong,Chia-Hui	Senior Manager	7/20/2023	Project Management Office Transition	Update descriptions for scope for next phase of work	3.10	650.00	2,015.00
Mistler,Brian M	Manager	7/20/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, J. Berman, T. Shea, J. Scott (EY)	0.50	525.00	262.50
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, J. Berman, T. Shea, J. Scott (EY)	0.50	825.00	412.50
Berman,Jake	Senior Manager	7/20/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, J. Berman, T. Shea, J. Scott (EY)	0.50	650.00	325.00
Scott,James	Client Serving Contractor JS	7/20/2023	US Income Tax	Meeting to discuss Federal tax compliance open items and issues EY Attendees: B. Mistler, J. Berman, T. Shea, J. Scott (EY)	0.50	600.00	300.00
Mistler,Brian M	Manager	7/20/2023	US Income Tax	Batch 2 IDR responses	3.80	525.00	1,995.00
Nolan,Bill	Managing Director	7/20/2023	US State and Local Tax	Provided response to question sent by E. Hall regarding sourcing analysis for Colorado partnership tax purposes	0.50	775.00	387.50
Turner,Austin Scott	Staff	7/20/2023	US State and Local Tax	Analyzed all corporate income tax notices received for Louisiana, Mississippi, North Carolina, Nebraska, New Mexico, New York, and New York City to determine which liabilities are most up to date and inventoried total amount due to assist in determining next steps	1.50	225.00	337.50
McPhail,Ashley	Manager	7/20/2023	US State and Local Tax	Conducted research on Washington treatment of asset sales for apportionment purposes	0.50	525.00	262.50
Geisler,Arthur	Staff	7/20/2023	Information Reporting	Booking Q2	3.50	225.00	787.50
Glatstein,Arielle	Staff	7/20/2023	US International Tax	Entity request list updates	1.00	225.00	225.00
Glatstein,Arielle	Staff	7/20/2023	US International Tax	TR OTT worksheets	1.40	225.00	315.00
Karan,Anna Suncheuri	Staff	7/20/2023	US International Tax	International compliance meeting with L. Lovelace (EY), D. Bailey (EY), R. Yang (EY), M. Zhuo (EY), A. Glatstein (EY), D. Ortiz (EY), A. Karan (EY)	0.50	225.00	112.50
Karan,Anna Suncheuri	Staff	7/20/2023	US International Tax	Working on putting together the international entities 5471 template	3.50	225.00	787.50
Katelas,Andreas	Senior	7/20/2023	US International Tax	Updated tax diligence deck for latest TTTS developments	2.80	395.00	1,106.00
Ancona,Christopher	Senior	7/20/2023	Project Management Office Transition	Continued review of the Phase 1 Due Diligence deliverable for FTX	1.30	395.00	513.50
Ancona,Christopher	Senior	7/20/2023	Project Management Office Transition	Updating the Project Management Office work items tracker to keep track of latest FTX open items on project deliverables	0.40	395.00	158.00
Choi,Jieun	Manager	7/20/2023	Non US Tax	Prepared Hanam Group Inc Compliance Summary file	2.40	525.00	1,260.00
Minchev,Georgi	Senior Manager	7/20/2023	Transfer Pricing	Review benchmarking analysis performed by junior members of the team, review search process, review results	2.80	650.00	1,820.00
Srivastava,Nikita Asutosh	Manager	7/20/2023	Non US Tax	Data gathering and review of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	0.80	525.00	420.00
Haas,Zach	Senior Manager	7/20/2023	US Income Tax	Ledger Prime review of realized reports and classification of 1256 contracts and Form 1065, schedule K-3	5.00	650.00	3,250.00
Haas,Zach	Senior Manager	7/20/2023	US Income Tax	Clifton Bay review of BS and holdings report to determine investments and information needed to prepare returns	1.80	650.00	1,170.00
Nunna,Ramesh kumar	Manager	7/20/2023	Technology	Exploring redundancy tiers to reduce FTX hosting charges	1.70	525.00	892.50
Nunna,Ramesh kumar	Manager	7/20/2023	Technology	Exploring redundancy tiers to reduce FTX hosting charges - Meeting with Microsoft team	0.90	525.00	472.50
Sangster,Mark	Senior	7/20/2023	Non US Tax	Preparation of FTX Country Compliance Summary for BVI and Cayman Islands	3.60	395.00	1,422.00
Hung,Mo	Senior	7/20/2023	US Income Tax	Zach's comments on Master Fund	0.10	395.00	39.50
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilia, K. Schultea	0.80	825.00	660.00
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Draft correspondence and subsequent written follow-ups with D. Hariton and K. Jacobs re: Tax technical analysis of Alameda transactions	0.90	825.00	742.50
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Internal correspondence regarding GCR scope of services to be provided to Japan	0.30	825.00	247.50
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Detailed review of and submission to K. Schultea and M. Cilia re: Summary of Facts related to Alameda transaction	1.10	825.00	907.50
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Detailed review of and submission to K. Schultea and M. Cilia re: Summary of potential tax considerations related to Alameda transaction	1.30	825.00	1,072.50
Shea JR,Thomas M	Partner/Principal	7/20/2023	US Income Tax	Review of March Fee Application	0.60	825.00	495.00
Richardson,Audrey Sarah	Manager	7/20/2023	Information Reporting	Reviewed 1099 correction templates	2.00	525.00	1,050.00
Richardson,Audrey Sarah	Manager	7/20/2023	IRS Audit Matters	Reviewed reconciliation of IDR data	1.00	525.00	525.00
Hawkins,Cassie Nicole	Senior	7/20/2023	Information Reporting	Updated templates for the errors found	0.80	395.00	316.00
Scott,James	Client Serving Contractor JS	7/20/2023	US Income Tax	Federal tax reporting analysis tax year	1.10	600.00	660.00
Scott,James	Client Serving Contractor JS	7/20/2023	US State and Local Tax	State compliance finalization of Good Luck Games state reporting	0.60	600.00	360.00
Berman,Jake	Senior Manager	7/20/2023	US Income Tax	Review of Deck Technologies and North Wireless Dimension tax returns	1.30	650.00	845.00
Jena,Deepak	Manager	7/20/2023	Technology	Meeting: EY+A&M re: Alameda TBs	0.50	525.00	262.50
Bailey,Doug	Partner/Principal	7/20/2023	Tax Advisory	FTX Debtors 2022 taxable year-end change	2.10	825.00	1,732.50
Bailey,Doug	Partner/Principal	7/20/2023	Tax Advisory	Evaluate tax impacts of company's position concerning crypto ownership	1.20	825.00	990.00
Bailey,Doug	Partner/Principal	7/20/2023	Tax Advisory	Evaluate certain international tax elections filed by the companies	2.10	825.00	1,732.50
Raptopoulos,Philippos	Partner/Principal	7/20/2023	Non US Tax	Second partner's review of the FTX Country Compliance Summary document requested by the Client - FTX Crypto Services Limited, FTX EMEA Limited, FTX EU Limited and Innovatia Limited	1.10	825.00	907.50
Liassides,Petros	Partner/Principal	7/20/2023	Non US Tax	Partner's review of the FTX Country Compliance Summary document requested by the Client - FTX Crypto Services Limited, FTX EMEA Limited, FTX EU Limited and Innovatia Limited	2.20	825.00	1,815.00
Jain,Nikhil	Partner/Principal	7/20/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	1.50	825.00	1,237.50
Jain,Nikhil	Partner/Principal	7/20/2023	Transfer Pricing	Estimating Credit rating of Paper Bird and discussing with internal team on approach	2.70	825.00	2,227.50
Dubroff,Andy	Managing Director	7/20/2023	US International Tax	Analysis for DBailey re: technical tax analysis in liquidation	0.90	775.00	697.50
Dubroff,Andy	Managing Director	7/20/2023	US International Tax	Analysis for DBailey re: technical tax analysis in liquidation and consolidated groups	1.70	775.00	1,317.50
Sivakumar,Chandilya	Staff	7/20/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	3.50	225.00	787.50
Sivakumar,Chandilya	Staff	7/20/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	3.50	225.00	787.50
Sivakumar,Chandilya	Staff	7/20/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	3.50	225.00	787.50
Yuan,Peiyi	Senior	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bigwanski	0.20	395.00	79.00
Wong,Maddie	Staff	7/20/2023	US Income Tax	FTX Tax Compliance - Daily Check-In B. Mistler, A. Katelas, E. Hall, J. Berman, M. Wong, M. Zhuo, P. Yuan, R. Huang, A. Bost, A. Karan, A. Glatstein, D. Ortiz, J. Scott, L. Jayanthi, P. Zhu, R. Yang, T. Shea, W. Bigwanski	0.20	225.00	45.00
Cahalane,Shawn M.	Manager	7/20/2023	Fee/Employment Applications	Morning call with S. Cahalane and D. Neziroski (EY) to follow up on open items issues with FTX DNB	1.00	525.00	525.00
Neziroski,David	Associate	7/20/2023	Fee/Employment Applications	Morning call with S. Cahalane and D. Neziroski (EY) to follow up on open items issues with FTX DNB	1.00	365.00	365.00
Billings,Phoebe	Senior	7/21/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, Phoebe Billings, D. Katsnelson, D. McComber, J. Mould Parga, F. Wisniewski-Pena; H. Marie	0.50	415.00	207.50
Di Stefano,Giulia	Senior	7/21/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, Phoebe Billings, D. Katsnelson, D. McComber, J. Mould Parga, F. Wisniewski-Pena; H. Marie	0.50	415.00	207.50
McComber,Donna	National Partner/Principal	7/21/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, Phoebe Billings, D. Katsnelson, D. McComber, J. Mould Parga, F. Wisniewski-Pena; H. Marie	0.50	1,040.00	520.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Wisniewski-Pena,Fernando	Staff	7/21/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Katsnelson,David	Manager	7/21/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, Phoebe Billings, D. Katsnelson, D. McComber, J. Mould Parga, F. Wisniewski-Pena, H. Marie	0.50	551.00	275.50
Bost,Anne	Managing Director	7/21/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, Phoebe Billings, D. Katsnelson, D. McComber, J. Mould Parga, F. Wisniewski-Pena, H. Marie	0.50	814.00	407.00
Marie,Hameed	Senior	7/21/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, Phoebe Billings, D. Katsnelson, D. McComber, J. Mould Parga, F. Wisniewski-Pena, H. Marie	0.50	415.00	207.50
Katsnelson,David	Manager	7/21/2023	Transfer Pricing	Call to discuss interest rate benchmarking D. Katsnelson, A. Bost, C. Sivakumar, S. Dugar, N. Jain, G. Minchev	0.30	551.00	165.30
Sivakumar,Chandilya	Staff	7/21/2023	Transfer Pricing	Call to discuss interest rate benchmarking D. Katsnelson, A. Bost, C. Sivakumar, S. Dugar, N. Jain, G. Minchev	0.30	236.00	70.80
Bost,Anne	Managing Director	7/21/2023	Transfer Pricing	Call to discuss interest rate benchmarking D. Katsnelson, A. Bost, C. Sivakumar, S. Dugar, N. Jain, G. Minchev	0.30	814.00	244.20
Dugar,Surbhi	Senior	7/21/2023	Transfer Pricing	Call to discuss interest rate benchmarking D. Katsnelson, A. Bost, C. Sivakumar, S. Dugar, N. Jain, G. Minchev	0.30	415.00	124.50
Jain,Nikhil	Partner/Principal	7/21/2023	Transfer Pricing	Call to discuss interest rate benchmarking D. Katsnelson, A. Bost, C. Sivakumar, S. Dugar, N. Jain, G. Minchev	0.30	866.00	259.80
Minchev,Georgi	Senior Manager	7/21/2023	Transfer Pricing	Call to discuss interest rate benchmarking D. Katsnelson, A. Bost, C. Sivakumar, S. Dugar, N. Jain, G. Minchev	0.30	683.00	204.90
Wong,Maddie	Staff	7/21/2023	US Income Tax	Meeting to discuss the Ledger Holdings Inc. November and December trial balances. R. Huang, M. Wong	0.30	236.00	70.80
Huang,Ricki	Senior	7/21/2023	US Income Tax	Meeting to discuss the Ledger Holdings Inc. November and December trial balances. R. Huang, M. Wong	0.30	415.00	124.50
Wong,Maddie	Staff	7/21/2023	US Income Tax	Call to discuss the approach for Ledger Holdings Inc. trial balances. B. Mistler, R. Huang, M. Wong	0.20	236.00	47.20
Huang,Ricki	Senior	7/21/2023	US Income Tax	Call to discuss the approach for Ledger Holdings Inc. trial balances. B. Mistler, R. Huang, M. Wong	0.20	415.00	83.00
Mistler,Brian M	Manager	7/21/2023	US Income Tax	Call to discuss the approach for Ledger Holdings Inc. trial balances. B. Mistler, R. Huang, M. Wong	0.20	551.00	110.20
MacLean,Corrie	Senior	7/21/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	415.00	207.50
Staromiejska,Kinga	Manager	7/21/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
MacLean,Corrie	Senior	7/21/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	415.00	207.50
Staromiejska,Kinga	Manager	7/21/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	551.00	275.50
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	551.00	275.50
MacLean,Corrie	Senior	7/21/2023	Non US Tax	Meeting to review the Cayman Islands country summary and provide updates. Attendees: C. MacLean, D. Hammon, M. Sangster	0.20	415.00	83.00
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Meeting to review the Cayman Islands country summary and provide updates. Attendees: C. MacLean, D. Hammon, M. Sangster	0.20	551.00	110.20
Sangster,Mark	Senior	7/21/2023	Non US Tax	Meeting to review the Cayman Islands country summary and provide updates. Attendees: C. MacLean, D. Hammon, M. Sangster	0.20	415.00	83.00
Di Stefano,Giulia	Senior	7/21/2023	Transfer Pricing	Discussion on interest rate benchmarking. Participants: D. McComber, A. Bost, G. Di Stefano, N. Jain	1.20	415.00	498.00
Bost,Anne	Managing Director	7/21/2023	Transfer Pricing	Discussion on interest rate benchmarking. Participants: D. McComber, A. Bost, G. Di Stefano, N. Jain	1.20	814.00	976.80
McComber,Donna	National Partner/Principal	7/21/2023	Transfer Pricing	Discussion on interest rate benchmarking. Participants: D. McComber, A. Bost, G. Di Stefano, N. Jain	1.20	1,040.00	1,248.00
Jain,Nikhil	Partner/Principal	7/21/2023	Transfer Pricing	Discussion on interest rate benchmarking. Participants: D. McComber, A. Bost, G. Di Stefano, N. Jain	1.20	866.00	1,039.20
Billings,Phoebe	Senior	7/21/2023	Transfer Pricing	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	415.00	332.00
Di Stefano,Giulia	Senior	7/21/2023	Transfer Pricing	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	415.00	332.00
McComber,Donna	National Partner/Principal	7/21/2023	Transfer Pricing	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	1,040.00	832.00
Bost,Anne	Managing Director	7/21/2023	Transfer Pricing	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	814.00	651.20
Bailey,Doug	Partner/Principal	7/21/2023	US International Tax	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	866.00	692.80
Lovelace,Lauren	Partner/Principal	7/21/2023	US International Tax	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	866.00	692.80
Katsnelson,David	Manager	7/21/2023	Transfer Pricing	Discussion on outstanding loans, including crypto loans. Participants: D. McComber, A. Bost, G. Di Stefano, L. Lovelace, P. Billings, D. Bailey, D. Katsnelson	0.80	551.00	440.80
Katelas,Andreas	Senior	7/21/2023	US International Tax	Internal meeting to discuss ITTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Kanan, D. Ortiz, A. Glatstein, P. Zhu	0.50	415.00	207.50
Lovelace,Lauren	Partner/Principal	7/21/2023	US International Tax	Internal meeting to discuss ITTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Kanan, D. Ortiz, A. Glatstein, P. Zhu	0.50	866.00	433.00
Glatstein,Arielle	Staff	7/21/2023	US International Tax	Internal meeting to discuss ITTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Kanan, D. Ortiz, A. Glatstein, P. Zhu	0.50	236.00	118.00
Jayanthi,Lakshmi	Senior Manager	7/21/2023	US International Tax	Internal meeting to discuss ITTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Kanan, D. Ortiz, A. Glatstein, P. Zhu	0.50	683.00	341.50
Yang,Rachel Sim	Senior Manager	7/21/2023	US International Tax	Internal meeting to discuss ITTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Kanan, D. Ortiz, A. Glatstein, P. Zhu	0.50	683.00	341.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Staff	7/21/2023	US International Tax	Internal meeting to discuss TTTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Karan, D. Ortiz, A. Glatstein, P. Zhu	0.50	236.00	118.00
Karan,Anna Sunchauri	Staff	7/21/2023	US International Tax	Internal meeting to discuss TTTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Karan, D. Ortiz, A. Glatstein, P. Zhu	0.50	236.00	118.00
Ortiz,Daniella	Staff	7/21/2023	US International Tax	Internal meeting to discuss TTTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Karan, D. Ortiz, A. Glatstein, P. Zhu	0.50	236.00	118.00
Zhu,Philip	Senior	7/21/2023	US International Tax	Internal meeting to discuss TTTS compliance workpaper and related adjustments with L. Lovelace, L. Jayanthi, R. Yang, A. Katelas, M. Zhuo, A. Karan, D. Ortiz, A. Glatstein, P. Zhu	0.50	415.00	207.50
Tong,Chia-Hui	Senior Manager	7/21/2023	Project Management Office Transition	Update the status of tax deliverables and review with team B. Mistler, J. Berman, J. Scott, C. Tong, T. Shea, C. Ancona	0.40	683.00	273.20
Ancona,Christopher	Senior	7/21/2023	Project Management Office Transition	Update the status of tax deliverables and review with team B. Mistler, J. Berman, J. Scott, C. Tong, T. Shea, C. Ancona	0.40	415.00	166.00
Berman,Jake	Senior Manager	7/21/2023	US Income Tax	Update the status of tax deliverables and review with team B. Mistler, J. Berman, J. Scott, C. Tong, T. Shea, C. Ancona	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	7/21/2023	US Income Tax	Update the status of tax deliverables and review with team B. Mistler, J. Berman, J. Scott, C. Tong, T. Shea, C. Ancona	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	7/21/2023	US Income Tax	Update the status of tax deliverables and review with team B. Mistler, J. Berman, J. Scott, C. Tong, T. Shea, C. Ancona	0.40	600.00	240.00
Mistler,Brian M	Manager	7/21/2023	US Income Tax	Update the status of tax deliverables and review with team B. Mistler, J. Berman, J. Scott, C. Tong, T. Shea, C. Ancona	0.40	551.00	220.40
Sivakumar,Chandilya	Staff	7/21/2023	Transfer Pricing	Team meeting to discuss Final results	0.50	236.00	118.00
Hernandez,Nancy I.	Senior Manager	7/21/2023	Non US Tax	Follow up on action items and status related to MORs for Germany and Switzerland entities, which needed to be brought up to date. Action items and milestones agreed with RLKS, A&M, and FTX.	0.30	683.00	204.90
Hernandez,Nancy I.	Senior Manager	7/21/2023	Non US Tax	Review of latest due diligence document	0.40	683.00	273.20
Hernandez,Nancy I.	Senior Manager	7/21/2023	Non US Tax	Follow ups with Germany and Switzerland on latest data request and receipt	0.20	683.00	136.60
Bote,Justin	Senior	7/21/2023	US Income Tax	Clifton Bay - Tracker Prep / Data Extraction	1.50	415.00	622.50
Sun,Yuchen	Senior	7/21/2023	US State and Local Tax	Reviewed FTX state tax automated compliance workpapers ("STAC") for tax year 2022.	2.40	415.00	996.00
Huang,Yuan	Staff	7/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Checking again bookkeeping for Jan. ; send Email to Client about the inquiries of bookkeeping Jan. 2023	1.00	236.00	236.00
Huang,Yuan	Staff	7/21/2023	Non US Tax	Internal Meeting to discuss about booking credit and debit account under German man Gaap and VAT Tax Law for preparation financial statement 2021. EY Attendees : Y. Zheng, T. Nguyen, Y. Huang	1.00	236.00	236.00
Huang,Yuan	Staff	7/21/2023	Non US Tax	Internal Meeting with Dennis, Thinh and Daniel to discuss the liabilities for Salary, wage tax and health insurance for 2022 and 01.2023	0.70	236.00	165.20
Bouza,Victor	Manager	7/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Follow up - check with Michael Borts and Arthur Geisler regarding MOR requirements	0.30	551.00	165.30
McPhee,Tiffany	Manager	7/21/2023	Non US Tax	Follow-up responses in email to David Hammon - re: FTX Country Compliance Summary - Bahamas - July 21,2023	0.50	551.00	275.50
Nguyen,Thinh	Staff	7/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking account payable for salaries and wages account	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Reviewing booking invoice from may to June 2023	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/21/2023	Non US Tax	Internal Meeting to discuss how to book digital invoices in Datev, especially with debtors and kreditoren in accordance to German GAAP and VAT tax law. EY Attendees : T. Nguyen, Y. Huang	1.00	236.00	236.00
Nguyen,Thinh	Staff	7/21/2023	Non US Tax	Internal Meeting with Dennis, Thinh and Daniel to discuss the liabilities for Salary, wage tax and health insurance for 2022 and 01.2023	0.70	236.00	165.20
Thomas,Sajani	Staff	7/21/2023	Transfer Pricing	Americas strategic management benchmarking - TPBM accepts and reasons Americas Contract R&D - TPBM accepts and reasons	7.50	236.00	1,770.00
Kawahara,Riku	Staff	7/21/2023	Transfer Pricing	Reviewing the loan agreement between Alameda Research Ltd and Quoine Pte Ltd in relation to SG BAPA Support for FTX Japan KK	1.00	236.00	236.00
Huang,Ricki	Senior	7/21/2023	US Income Tax	Review/Prepare P2 Return Day 2	2.00	415.00	830.00
Huang,Ricki	Senior	7/21/2023	US Income Tax	Prepare the batch 1 entities' tax return with tax year ended in 12/31	1.50	415.00	622.50
Huang,Ricki	Senior	7/21/2023	US Income Tax	Review update newly received TB to match standard chart of account	2.00	415.00	830.00
Huang,Ricki	Senior	7/21/2023	US Income Tax	Review update newly received TB's JE's	0.80	415.00	332.00
Huang,Ricki	Senior	7/21/2023	US Income Tax	Review update newly reviewed TB's return	0.60	415.00	249.00
Billings,Phoebe	Senior	7/21/2023	Transfer Pricing	Summarizing Loans and Purchases/Sell of Asset Transactions	1.50	415.00	622.50
Billings,Phoebe	Senior	7/21/2023	Transfer Pricing	Analyzing interest rate benchmarking results	1.30	415.00	539.50
Billings,Phoebe	Senior	7/21/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	4.50	415.00	1,867.50
Hall,Olivia	Staff	7/21/2023	Transfer Pricing	Draft US TP 2022 documentation	2.30	236.00	542.80
Zhuo,Melody	Staff	7/21/2023	US International Tax	FTX International Tax Compliance - setup workstream using tax technology	2.00	236.00	472.00
Zhuo,Melody	Staff	7/21/2023	US International Tax	FTX International Tax Compliance - setup workpaper	2.50	236.00	590.00
Zhuo,Melody	Staff	7/21/2023	US International Tax	FTX International Tax Compliance - organize info request open items and communicate findings with team	2.50	236.00	590.00
Wong,Maddie	Staff	7/21/2023	US Income Tax	Entering adjusting journal entries into OIT.	2.90	236.00	684.40
Goto,Keisuke	Senior Manager	7/21/2023	Transfer Pricing	Analyzing Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	683.00	683.00
Goto,Keisuke	Senior Manager	7/21/2023	Transfer Pricing	Reviewing the services agreement between FTX Trading Ltd and FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	0.50	683.00	341.50
Goto,Keisuke	Senior Manager	7/21/2023	Transfer Pricing	Reviewing the loan agreement between Alameda Research Ltd and Quoine Pte Ltd in relation to SG BAPA Support for FTX Japan KK	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Manager	7/21/2023	Payroll Tax	Review of 1099 customer requests from the inquiry line	0.70	551.00	385.70
Nakagami,Jun	Partner/Principal	7/21/2023	Transfer Pricing	Performing executive review of FTX KK's local file for FYE September/December 2022 executively in relation to Japan TP Local File Support for FTX Japan KK	2.00	866.00	1,732.00
Krug,Judith	Senior Manager	7/21/2023	Payroll Tax	Assistance regarding change of social security employer data	0.30	683.00	204.90
Krug,Judith	Senior Manager	7/21/2023	Payroll Tax	Assistance regarding questions of the managing director regarding company pension	0.30	683.00	204.90
Krug,Judith	Senior Manager	7/21/2023	Payroll Tax	Assistance regarding correction of social security reporting of one employee	0.30	683.00	204.90
Jimenez,Joseph Robert	Senior Manager	7/21/2023	US State and Local Tax	Reviewed New York Sale & Use Tax auditor's updated workpapers.	1.00	683.00	683.00
Jimenez,Joseph Robert	Senior Manager	7/21/2023	US State and Local Tax	Forwarded New York Sales & Use Tax audit workpapers to [REDACTED] representatives to determine next steps.	0.20	683.00	136.60
Marlow,Joe	Senior	7/21/2023	Value Added Tax	Update July compliance calendar and follow-up with LO	1.50	415.00	622.50
Di Stefano,Giulia	Senior	7/21/2023	Transfer Pricing	Drafted TP documentation	3.70	415.00	1,535.50
Hall,Emily Melissa	Senior	7/21/2023	US State and Local Tax	Completed sales factor apportionment review for entity and provided process notes and assumptions.	1.20	415.00	498.00
Hall,Emily Melissa	Senior	7/21/2023	US State and Local Tax	Provided state and local tax updates to Project Management Office ("PMO") weekly PowerPoint update slide.	0.20	415.00	83.00
Matsuo,Eiko	Senior Manager	7/21/2023	Transfer Pricing	Reviewing Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	683.00	683.00
Katsnelson,David	Manager	7/21/2023	Transfer Pricing	Continue review of 2022 TP Documentation	0.40	551.00	220.40
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Correspondences with FTX leadership and legal counsel regarding the status of the due diligence and upcoming filings for the foreign entities	0.50	551.00	275.50
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Correspondences regarding the tax position of the Antigua entities	0.60	551.00	330.60
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Correspondences with the EY ACR team regarding next steps for the preparation of financial statements for Switzerland	0.60	551.00	330.60

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Hammon,David Lane	Manager	7/21/2023	Non US Tax	Review of updates needing to be made/open items concerning the due diligence summaries for bookkeeping/stat. reporting filings (Gibraltar, Liechtenstein, Switzerland, Australia, Nigeria)	0.50	551.00	275.50
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Updating of Bahamas due diligence summary for feedback from EY local team	0.70	551.00	385.70
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Updating of BVI due diligence summary for feedback from EY local team	0.80	551.00	440.80
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Updating of Canada due diligence summary for feedback from EY local team	0.30	551.00	165.30
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Updating of Cayman due diligence summary for feedback from EY local team	0.90	551.00	495.90
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Review of ECG scope of services for the next phase of the engagement	0.80	551.00	440.80
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Updating of Hong Kong due diligence summary	1.10	551.00	606.10
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Correspondences concerning Hong Kong salary tax filings	1.20	551.00	661.20
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Updating of Germany due diligence summary for feedback from EY local team	0.70	551.00	385.70
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Drafting of executive summary of the due diligence summary for the foreign entities	0.90	551.00	495.90
Hammon,David Lane	Manager	7/21/2023	Non US Tax	Correspondences regarding clarifications for the data in the Cyprus due diligence summary	0.80	551.00	440.80
Ott,Daniel	Senior	7/21/2023	Payroll Tax	Assistance regarding the reporting of the new address to the social security authorities, update in the payroll engine, submission to the authorities	1.00	415.00	415.00
Ott,Daniel	Senior	7/21/2023	Payroll Tax	Assistance regarding the termination of the company pension of the employees who are no longer working with FTX, Answering questions of the managing director, emails to the managing director	0.60	415.00	249.00
Ott,Daniel	Senior	7/21/2023	Payroll Tax	Answering questions of the health insurance company regarding the social security reporting of one employee, telephone call with the health insurance company, draft of corrections in the health insurance reporting system	0.60	415.00	249.00
MacLean,Corrie	Senior	7/21/2023	Non US Tax	Communications with foreign teams regarding foreign compliance summaries, compile information and deliverable deadline calendar updates	1.40	415.00	581.00
Tong,Chia-Hui	Senior Manager	7/21/2023	Project Management Office Transition	Prepare weekly status slide on progress of tax deliverables	0.90	683.00	614.70
Tong,Chia-Hui	Senior Manager	7/21/2023	Project Management Office Transition	Update due diligence deck with next set of edits	3.40	683.00	2,322.20
Mistler,Brian M	Manager	7/21/2023	US Income Tax	Compile and review final IDR package	3.90	551.00	2,148.90
Mistler,Brian M	Manager	7/21/2023	US Income Tax	Review new tax return information received	1.50	551.00	826.50
Turner,Austin Scott	Staff	7/21/2023	US State and Local Tax	Analyzed all corporate income tax notices inputted in the notice tracker for Oklahoma, Oregon, Pennsylvania, Utah, Rhode Island, Virginia, Vermont, Wisconsin, and Wyoming to determine which liabilities are most up to date and inventoried total amount due to assist in determining next steps	2.00	236.00	472.00
Geisler,Arthur	Staff	7/21/2023	Information Reporting	FTX Excel File Country Compliance Summary, answer questions	0.50	236.00	118.00
Glatstein,Arielle	Staff	7/21/2023	US International Tax	TB OIT worksheets	1.00	236.00	236.00
Glatstein,Arielle	Staff	7/21/2023	US International Tax	OIT entity input	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/21/2023	US International Tax	International compliance meeting with L. Lovelace (EY), D. Bailey (EY), R. Yang (EY), M. Zhuo (EY), A. Glatstein (EY), D. Ortiz (EY), A. Karan (EY)	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/21/2023	US International Tax	International compliance meeting with L. Lovelace (EY), D. Bailey (EY), R. Yang (EY), M. Zhuo (EY), A. Glatstein (EY), D. Ortiz (EY), A. Karan (EY)	1.00	236.00	236.00
Karan,Anna Suncheuri	Staff	7/21/2023	US International Tax	Meeting with R. Yang and M. Zhou regarding passive foreign investment companies	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/21/2023	US International Tax	Working on the PFIC determination and creating the request list for A&M	2.00	236.00	472.00
Katelas,Andreas	Senior	7/21/2023	US International Tax	Updated tax diligence deck for latest TTTS developments and to reflect internal issues tracker	1.20	415.00	498.00
Ancona,Christopher	Senior	7/21/2023	Project Management Office Transition	Updates to the April fee application	1.10	415.00	456.50
Choi,Jieun	Manager	7/21/2023	Non US Tax	Prepared and researched corporate income tax regulation relating to Hannam Group, Inc compliance status	4.10	551.00	2,259.10
Minchev,Georgi	Senior Manager	7/21/2023	Transfer Pricing	Outstanding loans benchmarking - review draft summary of results to be send to the larger team/ client	2.50	683.00	1,707.50
Srivastava,Nikita Asutosh	Manager	7/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Data gathering and review of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	0.40	551.00	220.40
Haas,Zach	Senior Manager	7/21/2023	US Income Tax	Clifton Bay review of IS and expenses to determine items requiring additional support and requesting support from Clifton Bay	1.30	683.00	887.90
Mak,Shirley	Senior Manager	7/21/2023	Non US Tax	Addressing D. Hammond's inquiries on compliance summary deliverable and researching penalties for indirect tax compliance	0.30	683.00	204.90
Sangster,Mark	Senior	7/21/2023	Non US Tax	Updating of FTX Country Compliance Summary for BVI	0.90	415.00	373.50
Sangster,Mark	Senior	7/21/2023	Non US Tax	Discussion with M Bahadur to review FTX Country Compliance Summary for Cayman Islands	0.30	415.00	124.50
Sangster,Mark	Senior	7/21/2023	Non US Tax	Updating of FTX Country Compliance Summary for Cayman Islands	0.60	415.00	249.00
Hung,Mo	Senior	7/21/2023	US Income Tax	Update Master Agg wp	1.80	415.00	747.00
Shea JR,Thomas M	Partner/Principal	7/21/2023	US Income Tax	Draft correspondence with D. Hariton re: IRS Audit update	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	7/21/2023	US Income Tax	Review of written submission to DOJ contact and correspondence with D. Hariton	1.20	866.00	1,039.20
Shea JR,Thomas M	Partner/Principal	7/21/2023	US Income Tax	Final review of IRS IDR Package #2 and submission to J. Ray	0.80	866.00	692.80
Richardson,Audrey Sarah	Manager	7/21/2023	Information Reporting	Sent the 1099 correction templates for generation	1.00	551.00	551.00
Richardson,Audrey Sarah	Manager	7/21/2023	IRS Audit Matters	Continued reviewing reconciled IDR data	1.00	551.00	551.00
Healy,John	Senior Manager	7/21/2023	IRS Audit Matters	Finalize IDR package and provide to the Service	1.90	683.00	1,297.70
Hawkins,Cassie Nicole	Senior	7/21/2023	Information Reporting	Cleaned up files and sent for correction processing	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	7/21/2023	US Income Tax	Federal tax compliance analysis 2022 tax return	1.60	600.00	960.00
Scott,James	Client Serving Contractor JS	7/21/2023	US Income Tax	Phase 1 technical analysis federal review	0.40	600.00	240.00
Huang,Fei Yu	Staff	7/21/2023	US Income Tax	Updated K1 suite per comments received	3.50	236.00	826.00
Carver,Cody R.	Senior	7/21/2023	Payroll Tax	Verification of W9s from customers and initiating new 1099s for outstanding requests	1.80	415.00	747.00
Jena,Deepak	Manager	7/21/2023	Technology	Discussion with the SALT service team to split the Trial Balance numbers to individual jurisdictions. Connected with the FTX Dev Team to understand how to do so so that split up numbers can be provided to the SALT team.	1.10	551.00	606.10
John Mathew,Abel	Senior	7/21/2023	ACR Bookkeeping/ACR Statutory Reporting	Day 2: Review of Due diligence data-compliance obligation for countries	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	7/21/2023	Tax Advisory	Evaluate certain international tax elections filed by the companies	1.30	866.00	1,125.80
Bailey,Doug	Partner/Principal	7/21/2023	US International Tax	FTX Debtors taxable year-end change	2.70	866.00	2,338.20
Bailey,Doug	Partner/Principal	7/21/2023	US International Tax	2022 international compliance	1.70	866.00	1,472.20
Jain,Nikhil	Partner/Principal	7/21/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	1.10	866.00	952.60
Jain,Nikhil	Partner/Principal	7/21/2023	Transfer Pricing	Estimating credit rating of Borrower	1.40	866.00	1,212.40
Carreras,Stephen	Manager	7/21/2023	Payroll Tax	Submission of Annual Salary Declaration to Gibraltar Tax authorities (P8 Return) + confirmation re July 2023 payroll on any changes to the data to be processed	1.00	551.00	551.00
Sivakumar,Chandilya	Staff	7/21/2023	Transfer Pricing	Worked on writing a brief summary of analysis for team discussion	2.00	236.00	472.00
Myers,Rayth T.	Senior Manager	7/22/2023	Tax Advisory	Reviewed memo prepared by Sullivan Cromwell; researched and analyzed tax authorities for EY tax team; drafted and sent email to EY tax team re: addressing authorities discussed by Sullivan Cromwell	3.40	683.00	2,322.20
Shea JR,Thomas M	Partner/Principal	7/22/2023	US Income Tax	Draft correspondence to broader team (A&M, RLKS, S&C) re: confirming best available information for completing 2022 tax returns	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	7/22/2023	US Income Tax	Draft correspondence re: change in tax year provided by S&C	0.30	866.00	259.80
Bote,Justin	Senior	7/23/2023	US Income Tax	Clifton Bay - Workbook Prep / Review	2.00	415.00	830.00
Shea JR,Thomas M	Partner/Principal	7/23/2023	US Income Tax	Detailed review of memo re: change in tax year provided by S&C and further written correspondence	1.80	866.00	1,558.80
Shea JR,Thomas M	Partner/Principal	7/23/2023	US Income Tax	Written correspondence with S&C re: change in tax year provided by S&C and further internal written correspondence	0.80	866.00	692.80
Scott,James	Client Serving Contractor JS	7/23/2023	Non-working travel (billed at 50% of rates)	Travel from Raleigh, NC to New York, NY for in-person meetings regarding 2022 tax compliance.	3.40	300.00	1,020.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hayashi,Rina	Senior	7/24/2023	Transfer Pricing	Discussing internally the process for FYE September/December 2022 Japan/Singapore Local File with J. Nakagami, K. Goto, R. Hayashi and R. Kawahara in relation to Japan TP Local File Support for FTX Japan KK	0.50	415.00	207.50
Kawahara,Riku	Staff	7/24/2023	Transfer Pricing	Discussing internally the process for FYE September/December 2022 Japan/Singapore Local File with J. Nakagami, K. Goto, R. Hayashi and R. Kawahara in relation to Japan TP Local File Support for FTX Japan KK	0.50	236.00	118.00
Goto,Keisuke	Senior Manager	7/24/2023	Transfer Pricing	Discussing internally the process for FYE September/December 2022 Japan/Singapore Local File with J. Nakagami, K. Goto, R. Hayashi and R. Kawahara in relation to Japan TP Local File Support for FTX Japan KK	0.50	683.00	341.50
Nakagami,Jun	Partner/Principal	7/24/2023	Transfer Pricing	Discussing internally the process for FYE September/December 2022 Japan/Singapore Local File with J. Nakagami, K. Goto, R. Hayashi and R. Kawahara in relation to Japan TP Local File Support for FTX Japan KK	0.50	866.00	433.00
Hayashi,Rina	Senior	7/24/2023	Transfer Pricing	Discussing the worksteps for FYE September/December 2022 Japan/Singapore Local File with K. Goto (EY), R. Hayashi (EY), E. Matsuo (EY) and S. Kojima (FTX JapanKK)	1.50	415.00	622.50
Kawahara,Riku	Staff	7/24/2023	Transfer Pricing	Discussing the worksteps for FYE September/December 2022 Japan/Singapore Local File with K. Goto (EY), R. Hayashi (EY), E. Matsuo (EY) and S. Kojima (FTX JapanKK)	1.50	236.00	354.00
Goto,Keisuke	Senior Manager	7/24/2023	Transfer Pricing	Discussing the worksteps for FYE September/December 2022 Japan/Singapore Local File with K. Goto (EY), R. Hayashi (EY), E. Matsuo (EY) and S. Kojima (FTX JapanKK)	1.50	683.00	1,024.50
Matsuo,Eiko	Senior Manager	7/24/2023	Transfer Pricing	Discussing the worksteps for FYE September/December 2022 Japan/Singapore Local File with K. Goto (EY), R. Hayashi (EY), E. Matsuo (EY) and S. Kojima (FTX JapanKK)	1.50	683.00	1,024.50
Billings,Phoebe	Senior	7/24/2023	Transfer Pricing	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	415.00	207.50
Di Stefano,Giulia	Senior	7/24/2023	Transfer Pricing	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	415.00	207.50
Healy,John	Senior Manager	7/24/2023	Transfer Pricing	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	683.00	341.50
McComber,Donna	National Partner/Principal	7/24/2023	Transfer Pricing	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	1,040.00	520.00
Mistler,Brian M	Manager	7/24/2023	US Income Tax	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	7/24/2023	Transfer Pricing	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	866.00	433.00
Bost,Anne	Managing Director	7/24/2023	Transfer Pricing	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	814.00	407.00
Bailey,Doug	Partner/Principal	7/24/2023	US International Tax	Internal meeting on the transfer pricing documentation. Participants: G. Di Stefano, A. Bost, D. McComber, P. Billings, T. Shea, B. Mistler, D. Bailey, J. Healy.	0.50	866.00	433.00
Bieganski,Walter	Client Serving Contractor WB	7/24/2023	US State and Local Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	200.00	100.00
Yuan,Peiyi	Senior	7/24/2023	US Income Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	415.00	207.50
Musano,Matthew Albert	Senior Manager	7/24/2023	US State and Local Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	683.00	341.50
Wong,Maddie	Staff	7/24/2023	US Income Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	236.00	118.00
Lovelace,Lauren	Partner/Principal	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	866.00	433.00
Hall,Emily Melissa	Senior	7/24/2023	US State and Local Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	415.00	207.50
Katelas,Andreas	Senior	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	415.00	207.50
Karan,Anna Suncheuri	Staff	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	236.00	118.00
Bost,Anne	Managing Director	7/24/2023	Transfer Pricing	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	814.00	407.00
Ortiz,Daniella	Staff	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	236.00	118.00

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Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Jayanthi,Lakshmi	Senior Manager	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	683.00	341.50
Zhuo,Melody	Staff	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	236.00	118.00
Zhu,Philip	Senior	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	415.00	207.50
Yang,Rachel Sim	Senior Manager	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	683.00	341.50
Huang,Ricki	Senior	7/24/2023	US Income Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	7/24/2023	US International Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	866.00	433.00
Mistler,Brian M	Manager	7/24/2023	US Income Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	551.00	275.50
Glatstein,Arielle	Staff	7/24/2023	Tax Advisory	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	236.00	118.00
Berman,Jake	Senior Manager	7/24/2023	US Income Tax	Daily Check-in to prepare the TY22 state income tax returns with the federal and international teams to better coordinate the filing of the returns as federal and international tax items will flow to state income tax returns. EY attendees: M. Wong, A. Katelas, A. Karan, A. Bost, A. Glatstein, D. Ortiz, E. Hall, L. Jayanthi, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, B. Mistler, D. Bailey, J. Lovelace, J. Berman	0.50	683.00	341.50
Fitzgerald,Kaitlin Rose	Staff	7/24/2023	Payroll Tax	Internal meeting to discuss FTX and WRSS equity analysis. Participants: K. Wrenn, J. DeVincenzo, R. Walker, K. Fitzgerald	0.50	236.00	118.00
DeVincenzo,Jennie	Managing Director	7/24/2023	Payroll Tax	Internal meeting to discuss FTX and WRSS equity analysis. Participants: K. Wrenn, J. DeVincenzo, R. Walker, K. Fitzgerald	0.50	814.00	407.00
Walker,Rachael Leigh Braswell	Partner/Principal	7/24/2023	Payroll Tax	Internal meeting to discuss FTX and WRSS equity analysis. Participants: K. Wrenn, J. DeVincenzo, R. Walker, K. Fitzgerald	0.50	866.00	433.00
Wrenn,Kaitlin Doyle	Manager	7/24/2023	Payroll Tax	Internal meeting to discuss FTX and WRSS equity analysis. Participants: K. Wrenn, J. DeVincenzo, R. Walker, K. Fitzgerald	0.50	551.00	275.50
DeVincenzo,Jennie	Managing Director	7/24/2023	Payroll Tax	Meeting to discuss open employment tax items, specifically draft of W2c letter to individual and outline of approach. Attendees: K. Wrenn, J. DeVincenzo	1.70	814.00	1,383.80
Wrenn,Kaitlin Doyle	Manager	7/24/2023	Payroll Tax	Meeting to discuss open employment tax items, specifically draft of W2c letter to individual and outline of approach. Attendees: K. Wrenn, J. DeVincenzo	1.70	551.00	936.70
Gibson,Mitch	Senior	7/24/2023	Transfer Pricing	Internal meeting on status of the transfer pricing documentation. Participants: A. Bost, G. Di Stefano, C. Figueroa, M. Gibson	0.50	415.00	207.50
Di Stefano,Giulia	Senior	7/24/2023	Transfer Pricing	Internal meeting on status of the transfer pricing documentation. Participants: A. Bost, G. Di Stefano, C. Figueroa, M. Gibson	0.50	415.00	207.50
Bost,Anne	Managing Director	7/24/2023	Transfer Pricing	Internal meeting on status of the transfer pricing documentation. Participants: A. Bost, G. Di Stefano, C. Figueroa, M. Gibson	0.50	814.00	407.00
Figueroa,Carolina S	Senior	7/24/2023	Transfer Pricing	Internal meeting on status of the transfer pricing documentation. Participants: A. Bost, G. Di Stefano, C. Figueroa, M. Gibson	0.50	415.00	207.50
Gibson,Mitch	Senior	7/24/2023	Transfer Pricing	Internal call on Alameda Research Ltd and transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.70	415.00	290.50
Di Stefano,Giulia	Senior	7/24/2023	Transfer Pricing	Internal call on Alameda Research Ltd and transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.70	415.00	290.50
Figueroa,Carolina S	Senior	7/24/2023	Transfer Pricing	Internal call on Alameda Research Ltd and transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.70	415.00	290.50
Huang,Yuan	Staff	7/24/2023	Non US Tax	Meeting with FTX Trading GmbH (Germany) to discuss accounting and financial statement of January 2023 and clarification invoice payment with J. Bavaud (FTX). From EY T.Nguyen, Y.Huang and D. Mosdzin	1.00	236.00	236.00
Nguyen,Thinh	Staff	7/24/2023	Non US Tax	Meeting with FTX Trading GmbH (Germany) to discuss accounting and financial statement of January 2023 and clarification invoice payment with J. Bavaud (FTX). From EY T.Nguyen, Y.Huang and D. Mosdzin	1.00	236.00	236.00
Mosdzin,Dennis	Senior Manager	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with FTX Trading GmbH (Germany) to discuss accounting and financial statement of January 2023 and clarification invoice payment with J. Bavaud (FTX). From EY T.Nguyen, Y.Huang and D. Mosdzin	1.00	683.00	683.00
Myers,Rayth T.	Senior Manager	7/24/2023	Tax Advisory	Meeting to discuss accounting period change issues. Participants K. Beck and R. Myers	0.50	683.00	341.50
Beck,Kenneth	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss accounting period change issues. Participants K. Beck and R. Myers	0.50	866.00	433.00
MacLean,Corrie	Senior	7/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	415.00	207.50
Staromiejska,Kinga	Manager	7/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
MacLean,Corrie	Senior	7/24/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. Attendees: P. Mable, D. Hammon, C. MacLean, J. Scott	0.50	415.00	207.50

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For the Period July 2023 through July 31, 2023

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Scott,James	Client Serving Contractor JS	7/24/2023	US Income Tax	Meeting to discuss Asia transfer pricing support. Attendees: P. Mable, D. Hammon, C. MacLean, J. Scott	0.50	600.00	300.00
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. Attendees: P. Mable, D. Hammon, C. MacLean, J. Scott	0.50	551.00	275.50
Lovelace,Lauren	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in accounting period for US federal income tax purposes. EY Attendees: R. Myers, T. Shea, D. Bailey, L. Lovelace, M. Milner, B. Mistler	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Meeting to discuss change in accounting period for US federal income tax purposes. EY Attendees: R. Myers, T. Shea, D. Bailey, L. Lovelace, M. Milner, B. Mistler	0.70	866.00	606.20
Bailey,Doug	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in accounting period for US federal income tax purposes. EY Attendees: R. Myers, T. Shea, D. Bailey, L. Lovelace, M. Milner, B. Mistler	0.70	866.00	606.20
Mistler,Brian M	Manager	7/24/2023	US Income Tax	Meeting to discuss change in accounting period for US federal income tax purposes. EY Attendees: R. Myers, T. Shea, D. Bailey, L. Lovelace, M. Milner, B. Mistler	0.70	551.00	385.70
Milner,Martin	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in accounting period for US federal income tax purposes. EY Attendees: R. Myers, T. Shea, D. Bailey, L. Lovelace, M. Milner, B. Mistler	0.70	866.00	606.20
Myers,Rayth T.	Senior Manager	7/24/2023	Tax Advisory	Meeting to discuss change in accounting period for US federal income tax purposes. EY Attendees: R. Myers, T. Shea, D. Bailey, L. Lovelace, M. Milner, B. Mistler	0.70	683.00	478.10
Lovelace,Lauren	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	866.00	433.00
Myers,Rayth T.	Senior Manager	7/24/2023	Tax Advisory	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	683.00	341.50
Beck,Kenneth	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	866.00	433.00
Healy,John	Senior Manager	7/24/2023	US Income Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	683.00	341.50
Milner,Martin	Partner/Principal	7/24/2023	US International Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	866.00	433.00
Jayanthi,Lakshmi	Senior Manager	7/24/2023	US International Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	683.00	341.50
Mistler,Brian M	Manager	7/24/2023	US Income Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	551.00	275.50
Fultz,Richard Donald	Managing Director	7/24/2023	US International Tax	Meeting to discuss change in tax year and 9100 request EY Attendees: R. Myers, K. Beck, M. Milner, T. Shea, D. Bailey, L. Lovelace, R. Fultz, J. Healy, L. Jayanthi, B. Mistler	0.50	814.00	407.00
Billings,Phoebe	Senior	7/24/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.50	415.00	207.50
Hall,Olivia	Staff	7/24/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, J. Parga, M. Gibson, P. Billings	0.50	236.00	118.00
Katsnelson,David	Manager	7/24/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, J. Parga, M. Gibson, P. Billings	0.50	551.00	275.50
Marie,Hameed	Senior	7/24/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, J. Parga, M. Gibson, P. Billings	0.50	415.00	207.50
McComber,Donna	National Partner/Principal	7/24/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, J. Parga, M. Gibson, P. Billings	0.50	1,040.00	520.00
Di Stefano,Giulia	Senior	7/24/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, J. Parga, M. Gibson, P. Billings	0.50	415.00	207.50
Bost,Anne	Managing Director	7/24/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, J. Parga, M. Gibson, P. Billings	0.50	814.00	407.00
Gibson,Mitch	Senior	7/24/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.50	415.00	207.50
Wisniewski-Pena,Fernando	Staff	7/24/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.50	236.00	118.00
Hernandez,Nancy I.	Senior Manager	7/24/2023	Non US Tax	FTX - Germany - ACR services check in - Meeting with EY US to discuss the status and deliverables for the MOR reporting EY Attendees: D. Mosdzin, M. Borts, N. Hernandez	0.50	683.00	341.50
Borts,Michael	Managing Director	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX - Germany - ACR services check in - Meeting with EY US to discuss the status and deliverables for the MOR reporting EY Attendees: D. Mosdzin, M. Borts, N. Hernandez	0.50	814.00	407.00
Mosdzin,Dennis	Senior Manager	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX - Germany - ACR services check in - Meeting with EY US to discuss the status and deliverables for the MOR reporting EY Attendees: D. Mosdzin, M. Borts, N. Hernandez	0.50	683.00	341.50
Srivastava,Nikita Asutosh	Manager	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Germany Financial Statement Preparation and Bookkeeping Update EY Attendees: N. Srivastava, D. Mosdzin, M. Borts, N. Hernandez	0.50	551.00	275.50
Hernandez,Nancy I.	Senior Manager	7/24/2023	Non US Tax	Documentation of due diligence status and updates for trackers required to be prepared for decisions around compliances in all countries in scope	0.60	683.00	409.80
Hernandez,Nancy I.	Senior Manager	7/24/2023	Non US Tax	Review of Germany deliverables related to monthly bookkeeping/reporting	0.70	683.00	478.10
Jain,Nikhil	Partner/Principal	7/24/2023	Transfer Pricing	Start 6662 report preparation	1.40	866.00	1,212.40
Bote,Justin	Senior	7/24/2023	US Income Tax	Clifton Bay - Workbook Prep / Review	1.50	415.00	622.50
Huang,Yuan	Staff	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing documents for monthly closing 01.2023.	1.00	236.00	236.00
Nguyen,Thinh	Staff	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Setup new credit account in OPOS database in DATEV	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Rebooking invoice in OPOS Database	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Reconciliation invoice with avoid Double Accounting Treatment method	0.50	236.00	118.00
Jelonck,Theresa Grace	Staff	7/24/2023	US State and Local Tax	Review receipts received from July Compliance and save to Sharepoint	0.20	236.00	47.20
Thomas,Sajani	Staff	7/24/2023	Transfer Pricing	TP Benchmarking - APAC IT services - Accept / Reject	6.30	236.00	1,486.80
Huang,Ricki	Senior	7/24/2023	US Income Tax	Preparing Fed Return	3.00	415.00	1,245.00
Walker,Rachael Leigh Braswell	Partner/Principal	7/24/2023	Payroll Tax	Begin reviewing token option plan documents	0.50	866.00	433.00
Billings,Phoebe	Senior	7/24/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	3.50	415.00	1,452.50
Billings,Phoebe	Senior	7/24/2023	Transfer Pricing	Transfer Pricing Issues Call	1.00	415.00	415.00
Billings,Phoebe	Senior	7/24/2023	Transfer Pricing	Updating scope of US TP Report to include the BVI entity	0.50	415.00	207.50
Hall,Olivia	Staff	7/24/2023	Transfer Pricing	Draft of company analysis and review functional risks	1.20	236.00	283.20
Rumford,Neil	Partner/Principal	7/24/2023	Non US Tax	Responding by email to query by D Hammon, EY US, regarding signing requirements for financial statements	0.30	866.00	259.80

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Flagg,Nancy A.	Managing Director	7/24/2023	US State and Local Tax	Call from J. Scott (EY), N. Flagg (EY) and T. Shea (EY) re: short period income tax return considerations aligned with bankruptcy filing date	0.40	814.00	325.60
Gibson,Mitch	Senior	7/24/2023	Transfer Pricing	Writing functional analyses for Transfer Pricing documentation.	2.00	415.00	830.00
Gibson,Mitch	Senior	7/24/2023	Transfer Pricing	Analyzing agreements to determine which are applicable for the 2022 Transfer Pricing documentation.	1.00	415.00	415.00
Gibson,Mitch	Senior	7/24/2023	Transfer Pricing	Determining which agreements require standard benchmarking for 2022 Transfer Pricing documentation.	1.40	415.00	581.00
Zhuo,Melody	Staff	7/24/2023	Tax Advisory	FTX International Tax Compliance - Client Data Organization	3.00	236.00	708.00
Zhuo,Melody	Staff	7/24/2023	Tax Advisory	FTX International Tax Compliance - Info Request Organization	3.00	236.00	708.00
Zhuo,Melody	Staff	7/24/2023	Tax Advisory	FTX International Tax Compliance - Workpaper	3.00	236.00	708.00
Musano,Matthew Albert	Senior Manager	7/24/2023	US State and Local Tax	Review of email to Washington specialist as it relates to gross v. net positions on related FTX entity.	1.30	683.00	887.90
Gil Diez de Leon,Marta	Manager	7/24/2023	Value Added Tax	Review due diligence updated deliverable including the VAT status/updates per country and entity	4.00	551.00	2,204.00
Wong,Maddie	Staff	7/24/2023	US Income Tax	Prepping draft fed returns.	1.50	236.00	354.00
Camargos,Lorraine Silva	Senior	7/24/2023	Payroll Tax	Payroll July 2023 - Calculation, reports & posting files	2.20	415.00	913.00
Lowery,Kristie L	National Partner/Principal	7/24/2023	Payroll Tax	Review of draft of Form 4669 for tax payments made to employees that were not originally reported and taxed	0.60	1,040.00	624.00
Wrenn,Kaitlin Doyle	Manager	7/24/2023	Payroll Tax	Draft of W2c communication and summary documentation for Kathy	2.70	551.00	1,487.70
Nakagami,Jun	Partner/Principal	7/24/2023	Transfer Pricing	Reviewing Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	866.00	866.00
Nakagami,Jun	Partner/Principal	7/24/2023	Transfer Pricing	Reviewing the services agreement between FTX Trading Ltd and FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	0.50	866.00	433.00
Nakagami,Jun	Partner/Principal	7/24/2023	Transfer Pricing	Reviewing the outstanding loan agreements	0.50	866.00	433.00
DeVincenzo,Jennie	Managing Director	7/24/2023	Payroll Tax	Reviewing IRS audit response approach summary and drafting summary document for IRS audit approach	0.60	814.00	488.40
Di Stefano,Giulia	Senior	7/24/2023	Transfer Pricing	Drafted Transfer pricing documentation	5.30	415.00	2,199.50
Matsuo,Eiko	Senior Manager	7/24/2023	Transfer Pricing	Reviewing the services agreement between FTX Trading Ltd and FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	0.50	683.00	341.50
Matsuo,Eiko	Senior Manager	7/24/2023	Transfer Pricing	Reviewing the outstanding loan agreements	0.50	683.00	341.50
Katsnelson,David	Manager	7/24/2023	Transfer Pricing	Prepare company description write-up for TP documentation	1.30	551.00	716.30
Katsnelson,David	Manager	7/24/2023	Transfer Pricing	Call with Giulia and Carolina regarding filing status of entity	0.20	551.00	110.20
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Cyprus due diligence summary (including follow-ups with EY local team)	0.30	551.00	165.30
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Gibraltar due diligence summary (including follow-ups with EY local team)	0.50	551.00	275.50
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Hong Kong due diligence summary (including follow-ups with EY local team)	0.80	551.00	440.80
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Ireland due diligence summary (including follow-ups with EY local team)	0.60	551.00	330.60
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Nigeria due diligence summary (including follow-ups with EY local team)	0.70	551.00	385.70
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Panama due diligence summary (including follow-ups with EY local team)	0.80	551.00	440.80
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Correspondences concerning the due diligence of the foreign entities	2.70	551.00	1,487.70
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Turkey due diligence summary (including follow-ups with EY local team)	1.10	551.00	606.10
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Correspondences concerning the Antigua due diligence summary	0.50	551.00	275.50
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Switzerland due diligence summary (including follow-ups with EY local team)	1.10	551.00	606.10
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Liechtenstein due diligence summary (including follow-ups with EY local team)	0.70	551.00	385.70
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the South Korea due diligence summary (including follow-ups with EY local team)	0.50	551.00	275.50
Hammon,David Lane	Manager	7/24/2023	Non US Tax	Updating of the Gibraltar due diligence summary (including follow-ups with EY local team)	1.30	551.00	716.30
MacLean,Corrie	Senior	7/24/2023	Non US Tax	Prepare and update the consolidated foreign entities compliance summaries file.	2.10	415.00	871.50
Tong,Chia-Hui	Senior Manager	7/24/2023	Project Management Office Transition	Review draft due diligence deck updates from tax team for first phase of work	2.20	683.00	1,502.60
Tong,Chia-Hui	Senior Manager	7/24/2023	Project Management Office Transition	Review workstream tracker with team to plan next steps	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	7/24/2023	Project Management Office Transition	Update due diligence deck to include scope for next phase of work	1.60	683.00	1,092.80
Figueroa,Carolina S	Senior	7/24/2023	Transfer Pricing	Research on limitations for entities checked into the US for TP Doc purposes	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/24/2023	Transfer Pricing	Draft results of the research for TP Doc purposes	3.60	415.00	1,494.00
Mistler,Brian M	Manager	7/24/2023	US Income Tax	Research re: IRS procedures	0.70	551.00	385.70
Mistler,Brian M	Manager	7/24/2023	Non-working travel (billed at 50% of rates)	Travel from Newark, NJ to San Diego, CA for tax compliance meetings for 7/31 filings	3.20	275.50	881.60
Mistler,Brian M	Manager	7/24/2023	US Income Tax	Review of trial balance coding	1.30	551.00	716.30
McPhail,Ashley	Manager	7/24/2023	US State and Local Tax	Conducted additional research regarding sourcing intangibles for Washington Business & Occupation tax purposes	0.20	551.00	110.20
Glattstein,Arielle	Staff	7/24/2023	Tax Advisory	Filing analysis and OIT input	1.50	236.00	354.00
Karan,Anna Suncheuri	Staff	7/24/2023	Tax Advisory	International compliance meeting	1.00	236.00	236.00
Karan,Anna Suncheuri	Staff	7/24/2023	Tax Advisory	Team wide compliance meeting	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/24/2023	Tax Advisory	Pulling down information from the BOX regarding PFIC and researching information about different target investments to narrow down the investment request list	7.00	236.00	1,652.00
Karan,Anna Suncheuri	Staff	7/24/2023	Tax Advisory	Prepare international tax template regarding completing 5471	1.50	236.00	354.00
Minchev,Georgi	Senior Manager	7/24/2023	Transfer Pricing	Loans benchmarking - review of draft Transfer pricing documentation writeup of analysis for 3 loans, sent to larger team for review.	4.80	683.00	3,278.40
Srivastava,Nikita Asutosh	Manager	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Data gathering and review of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	0.50	551.00	275.50
Haas,Zach	Senior Manager	7/24/2023	US Income Tax	Ledger Prime Tax Review	1.00	683.00	683.00
Haas,Zach	Senior Manager	7/24/2023	US Income Tax	Clifton Bay Information Request	1.30	683.00	887.90
Myers,Rayth T.	Senior Manager	7/24/2023	Tax Advisory	Drafted and sent email to EY Tax team re: change in tax year	1.80	683.00	1,229.40
Myers,Rayth T.	Senior Manager	7/24/2023	Tax Advisory	Drafted and sent email to M.Milner regarding change in tax year and 9100 request	0.30	683.00	204.90
Flagg,Nancy A.	Managing Director	7/24/2023	US State and Local Tax	See comments ??	0.40	814.00	325.60
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Internal Federal Team catch-up - J. Scott, J. Berman, B. Mistler	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Call on 9100 Relief - D. Bailey, M. Milner, L. Lovelace, R. Myers, R. Fultz, J. Healy, T. Ferris, B. Mistler	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Detailed Review of 2022 Trial Balances in connection with Income Tax Returns - review of methodology of coding trial balances, review of detailed GL accounts and mapping, book/tax adjustment identification	2.80	866.00	2,424.80
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Discussion re: updated trial balances for tax year end, other 2022 tax return TB matters - M. Cilia, R. Hoskins, R. Gordon, J. Scott, J. Berman, B. Mistler, K. Jacobs, K. Kearney	0.90	866.00	779.40
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	9100 Relief Affidavit with D. Hariton, H. Kim, D. Bailey, L. Lovelace, J. Scott, J. Berman, B. Mistler	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	Internal written correspondence re: information needed to complete 2022 international compliance	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	7/24/2023	US Income Tax	FTX - Change in Tax Year - discussion around filing tax year change. D. Bailey, R. Myers, K. Beck, L. Lovelace, M. Milner, J. Scott, J. Berman, B. Mistler	0.50	866.00	433.00
Richardson,Audrey Sarah	Manager	7/24/2023	IRS Audit Matters	Worked on claimed tracker for vendors	1.00	551.00	551.00
Healy,John	Senior Manager	7/24/2023	IRS Audit Matters	Review new draft IDRs and draft responses to the IRS.	1.70	683.00	1,161.10

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Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	7/24/2023	US Income Tax	Taxable year analysis relating to current year federal tax reporting	3.30	600.00	1,980.00
Scott,James	Client Serving Contractor JS	7/24/2023	US Income Tax	Review of federal tax filings for tax year 2022	3.10	600.00	1,860.00
Scott,James	Client Serving Contractor JS	7/24/2023	US Income Tax	Review of due diligence report output	1.30	600.00	780.00
Scott,James	Client Serving Contractor JS	7/24/2023	Non US Tax	Non-US tax compliance assistance with local country data	0.90	600.00	540.00
Berman,Jake	Senior Manager	7/24/2023	US Income Tax	Review of 2022 trial balances for preparation of US tax returns for 2022 tax year	1.10	683.00	751.30
Huang,Fei Yu	Staff	7/24/2023	US Income Tax	Updated K1 suite per senior's comments	1.80	236.00	424.80
McComber,Donna	National Partner/Principal	7/24/2023	Transfer Pricing	analyze loan benchmark and corresponding write-up	1.40	1,040.00	1,456.00
Jena,Deepak	Manager	7/24/2023	Technology	Alameda trade analysis, database access	0.50	551.00	275.50
John Mathew,Abel	Senior	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Day 3: FTX Compiling data compliance obligation received from Local Teams	0.30	415.00	124.50
Bailey,Doug	Partner/Principal	7/24/2023	Tax Advisory	Evaluate certain international tax elections filed by the companies	1.90	866.00	1,645.40
Bailey,Doug	Partner/Principal	7/24/2023	Tax Advisory	FTX Debtors taxable year-end change	1.10	866.00	952.60
Mosdzin,Dennis	Senior Manager	7/24/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparation Discussion internal incl. review of month-end January 2023	1.00	683.00	683.00
Jain,Nikhil	Partner/Principal	7/24/2023	Transfer Pricing	Finalize 6662 report	2.40	866.00	2,078.40
Jelonck,Theresa Grace	Staff	7/24/2023	US State and Local Tax	Review receipts received from July Compliance and save to Sharepoint	0.20	236.00	47.20
Carreras,Stephen	Manager	7/24/2023	Payroll Tax	Gross to net payroll schedules for July 2023 + communication of this with EY US Team. Reconciling of P8 Annual Salary report received from Gibraltar tax authorities with outstanding payments still to be made and requesting information for this.	1.50	551.00	826.50
Gorman,Doug A	Manager	7/24/2023	Technology	High level review of data provided by FTX to understand of the engagement scope to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/24/2023	Technology	Continued review of data provided by FTX to understand engagement scope to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/24/2023	Technology	Develop approach to onboard FTX entity data into analysis environment to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	1.80	551.00	991.80
Neziroski,David	Associate	7/24/2023	Fee/Employment Applications	Review May's exhibit D detail to identify sensitivity issues	1.10	365.00	401.50
Wong,Maddie	Staff	7/25/2023	US Income Tax	Fed FTX Weekly Check-In call B. Mistler, R. Huang, M. Wong	0.50	236.00	118.00
Mistler,Brian M	Manager	7/25/2023	US Income Tax	Fed FTX Weekly Check-In call B. Mistler, R. Huang, M. Wong	0.50	551.00	275.50
Huang,Ricki	Senior	7/25/2023	US Income Tax	Fed FTX Weekly Check-In call B. Mistler, R. Huang, M. Wong	0.50	415.00	207.50
Bieganski,Walter	Client Serving Contractor WB	7/25/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	200.00	100.00
Yuan,Peiyi	Senior	7/25/2023	US Income Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	415.00	207.50
Musano,Matthew Albert	Senior Manager	7/25/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	683.00	341.50
Karan,Anna Suncheuri	Staff	7/25/2023	US International Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	236.00	118.00
Huang,Ricki	Senior	7/25/2023	US Income Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	415.00	207.50
Ortiz,Daniella	Staff	7/25/2023	US International Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	236.00	118.00
Zhu,Philip	Senior	7/25/2023	US International Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	415.00	207.50
Jayanthi,Lakshmi	Senior Manager	7/25/2023	US International Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	683.00	341.50
Bost,Anne	Managing Director	7/25/2023	Transfer Pricing	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	814.00	407.00
Zhuo,Melody	Staff	7/25/2023	US International Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	236.00	118.00
Wong,Maddie	Staff	7/25/2023	US Income Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	236.00	118.00
Lovelace,Lauren	Partner/Principal	7/25/2023	US International Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	866.00	433.00
Hall,Emily Melissa	Senior	7/25/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	415.00	207.50
Mistler,Brian M	Manager	7/25/2023	US Income Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	551.00	275.50
Glattstein,Arielle	Staff	7/25/2023	Tax Advisory	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	236.00	118.00
Shea JR,Thomas M	Partner/Principal	7/25/2023	US Income Tax	FTX Tax Compliance - Daily Check-In L. Lovelace, M. Musano, A. Glattstein, W. Bieganski, A. Karan, R. Huang, D. Ortiz, P. Zhu, E. Hall, M. Wong, L. Jayanthi, A. Bost, B. Mistler, T. Shea, M. Zhuo, P. Yuan	0.50	866.00	433.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lowery,Kristie L.	National Partner/Principal	7/25/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	1,040.00	520.00
MacLean,Corrie	Senior	7/25/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	415.00	207.50
Tong,Chia-Hui	Senior Manager	7/25/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	683.00	341.50
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	415.00	207.50
Haas,Zach	Senior Manager	7/25/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	683.00	341.50
Bost,Anne	Managing Director	7/25/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	814.00	407.00
Bailey,Doug	Partner/Principal	7/25/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	866.00	433.00
Borts,Michael	Managing Director	7/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	814.00	407.00
Jayanthi,Lakshmi	Senior Manager	7/25/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	683.00	341.50
Zhuo,Melody	Staff	7/25/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	236.00	118.00
Hernandez,Nancy I.	Senior Manager	7/25/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	600.00	300.00
McComber,Donna	National Partner/Principal	7/25/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	1,040.00	520.00

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For the Period July 2023 through July 31, 2023

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Bieganski, Walter	Client Serving Contractor WB	7/25/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	200.00	100.00
Musano, Matthew Albert	Senior Manager	7/25/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	683.00	341.50
Lovelace, Lauren	Partner/Principal	7/25/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	866.00	433.00
Wrenn, Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	551.00	275.50
Choudary, Hira	Staff	7/25/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	236.00	118.00
Hall, Emily Melissa	Senior	7/25/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	415.00	207.50
Hammon, David Lane	Manager	7/25/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	551.00	275.50
Berman, Jake	Senior Manager	7/25/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	683.00	341.50
Knoeller, Thomas J.	Client Serving Contractor TJK	7/25/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, D. Hammon, W. Bieganski, J. Scott, K. Lowery, T. Knoeller, L. Lovelace, D. Bailey, A. Bost, M. Musano, K. Wrenn, J. Berman, C. MacLean, Z. Haas, C. Tong, H. Choudary, M. Borts, N. Hernandez, M. Zhuo, L. Jayanthi	0.50	430.00	215.00
DeVincenzo, Jennie	Managing Director	7/25/2023	Payroll Tax	Working session to outline final updates to W2c summary and non-US customer and vendor documentation requested. Attendees: K. Wrenn, J. DeVincenzo	1.40	814.00	1,139.60
Wrenn, Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Working session to outline final updates to W2c summary and non-US customer and vendor documentation requested. Attendees: K. Wrenn, J. DeVincenzo	1.40	551.00	771.40
Lowery, Kristie L.	National Partner/Principal	7/25/2023	Payroll Tax	Meeting for PPED update on employment tax items prepared for K. Schulte CAO including the to W2c summary and non-US customer and vendor documentation requested. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	1,040.00	520.00
DeVincenzo, Jennie	Managing Director	7/25/2023	Payroll Tax	Meeting for PPED update on employment tax items prepared for K. Schulte CAO including the to W2c summary and non-US customer and vendor documentation requested. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	814.00	407.00
Wrenn, Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Meeting for PPED update on employment tax items prepared for K. Schulte CAO including the to W2c summary and non-US customer and vendor documentation requested. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	551.00	275.50
Lowery, Kristie L.	National Partner/Principal	7/25/2023	Payroll Tax	Meeting to discuss status of IRS Vendor information document request and other claimant demographic requirements. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, T. Ferris, A. Richardson	0.40	1,040.00	416.00
DeVincenzo, Jennie	Managing Director	7/25/2023	Payroll Tax	Meeting to discuss status of IRS Vendor information document request and other claimant demographic requirements. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, T. Ferris, A. Richardson	0.40	814.00	325.60
Ferris, Tara	Partner/Principal	7/25/2023	Information Reporting	Meeting to discuss status of IRS Vendor information document request and other claimant demographic requirements. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, T. Ferris, A. Richardson	0.40	866.00	346.40
Richardson, Audrey Sarah	Manager	7/25/2023	Information Reporting	Meeting to discuss status of IRS Vendor information document request and other claimant demographic requirements. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, T. Ferris, A. Richardson	0.40	551.00	220.40
Wrenn, Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Meeting to discuss status of IRS Vendor information document request and other claimant demographic requirements. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, T. Ferris, A. Richardson	0.40	551.00	220.40
Lowery, Kristie L.	National Partner/Principal	7/25/2023	Payroll Tax	Meeting to discuss open employment tax issues on Alameda Research and West Realm Shires Services with FTX payroll manager, Delaney Ornelas and Kathryn Schulte FTX CAO. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.40	1,040.00	416.00
DeVincenzo, Jennie	Managing Director	7/25/2023	Payroll Tax	Meeting to discuss open employment tax issues on Alameda Research and West Realm Shires Services with FTX payroll manager, Delaney Ornelas and Kathryn Schulte FTX CAO. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.40	814.00	325.60

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Wrenn,Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Meeting to discuss open employment tax issues on Alameda Research and West Realm Shires Services with FTX payroll manager, Delaney Ornelas and Kathryn Schullea FTX CAO. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.40	551.00	220.40
Gibson,Mitch	Senior	7/25/2023	Transfer Pricing	Internal meeting on the functional analysis section of the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Di Stefano,Giulia	Senior	7/25/2023	Transfer Pricing	Internal meeting on the functional analysis section of the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Figueroa,Carolina S	Senior	7/25/2023	Transfer Pricing	Internal meeting on the functional analysis section of the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Sun,Yuchen	Senior	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	415.00	166.00
Flagg,Nancy A.	Managing Director	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	814.00	325.60
Gatt,Katie	Senior Manager	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	683.00	273.20
Turner,Austin Scott	Staff	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	236.00	94.40
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	600.00	240.00
Musano,Matthew Albert	Senior Manager	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	683.00	273.20
Zheng,Eva	Manager	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	551.00	220.40
Hall,Emily Melissa	Senior	7/25/2023	US State and Local Tax	Meeting for State and Local Tax Weekly Field of Play strategy: M. Musano, E. Hall, K. Gatt, Y. Sun, E. Zheng, N. Flagg, J. Scott, E. Hall, A. Turner	0.40	415.00	166.00
Hall,Emily Melissa	Senior	7/25/2023	US State and Local Tax	Conducted research to include in New York City proof of claim response	0.40	415.00	166.00
Lowery,Kristie L	National Partner/Principal	7/25/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	1,040.00	416.00
Tong,Chia-Hui	Senior Manager	7/25/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	683.00	273.20
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	600.00	240.00
Mistler,Brian M	Manager	7/25/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	551.00	220.40
Shea JR,Thomas M	Partner/Principal	7/25/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	866.00	346.40
Berman,Jake	Senior Manager	7/25/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schullea to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	683.00	273.20
MacLean,Corrie	Senior	7/25/2023	Non US Tax	Meeting to discuss FTX due diligence summary report for foreign entities. Attendees: D. Hammon, C. MacLean, J. Scott, C. Tong, C. Ancona	0.50	415.00	207.50
Tong,Chia-Hui	Senior Manager	7/25/2023	Project Management Office Transition	Meeting to discuss FTX due diligence summary report for foreign entities. Attendees: D. Hammon, C. MacLean, J. Scott, C. Tong, C. Ancona	0.50	683.00	341.50
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Meeting to discuss FTX due diligence summary report for foreign entities. Attendees: D. Hammon, C. MacLean, J. Scott, C. Tong, C. Ancona	0.50	415.00	207.50
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	Meeting to discuss FTX due diligence summary report for foreign entities. Attendees: D. Hammon, C. MacLean, J. Scott, C. Tong, C. Ancona	0.50	600.00	300.00
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Meeting to discuss FTX due diligence summary report for foreign entities. Attendees: D. Hammon, C. MacLean, J. Scott, C. Tong, C. Ancona	0.50	551.00	275.50
MacLean,Corrie	Senior	7/25/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean	1.00	415.00	415.00
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean	1.00	551.00	551.00
Billings,Phoebe	Senior	7/25/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.40	415.00	166.00
Hall,Olivia	Staff	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	236.00	94.40
Katsnelson,David	Manager	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	551.00	220.40
Marie,Hameed	Senior	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	415.00	166.00
Bost,Anne	Managing Director	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	814.00	325.60
Di Stefano,Giulia	Senior	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	415.00	166.00
Gibson,Mitch	Senior	7/25/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.40	415.00	166.00
Figueroa,Carolina S	Senior	7/25/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.40	415.00	166.00
Wisniewski-Pena,Fernando	Staff	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	236.00	94.40
McComber,Donna	National Partner/Principal	7/25/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, D. McComber, G. Stefano, H. Marie, P. Billings, C. Figueroa, M. Gibson, J. Parga, F. Wisniewski-Pena	0.40	1,040.00	416.00
Sivakumar,Chandilya	Staff	7/25/2023	Transfer Pricing	Team meeting to discuss the transaction	0.50	236.00	118.00
Bote,Justin	Senior	7/25/2023	US Income Tax	Clifton Bay - Workbook Prep / Emails / Review	2.00	415.00	830.00
Huang,Yuan	Staff	7/25/2023	Non US Tax	Internal Meeting to discuss about booking profit carry forward from pre financial statement 2020 to financial statement 2021 for preparation financial statement 2021. EY Attendees : Y. Zhang, T. Nguyen, Y. Huang	0.50	236.00	118.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Thinh	Staff	7/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Booking Austria VAT invoice in German VAT	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/25/2023	Non US Tax	Internal meeting to discuss about profit vary forward from 2020 to 2023. EY Attendees : T. Nguyen, Y. Huang	0.50	236.00	118.00
LaGarde,Stephen	Partner/Principal	7/25/2023	Payroll Tax	Review of W2c outline documentation and individual notification email	0.60	866.00	519.60
Thomas,Sajani	Staff	7/25/2023	Transfer Pricing	TP Benchmarking - APAC IT services - Accept / Reject	6.30	236.00	1,486.80
Huang,Ricki	Senior	7/25/2023	US Income Tax	Reviewing Fed Return	2.00	415.00	830.00
Billings,Phoebe	Senior	7/25/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	1.50	415.00	622.50
Billings,Phoebe	Senior	7/25/2023	Transfer Pricing	Calculating loan exposure based on the interest rate benchmarking results	1.00	415.00	415.00
Billings,Phoebe	Senior	7/25/2023	Transfer Pricing	Assisting Hameed with the ChCR forms	1.00	415.00	415.00
Hall,Olivia	Staff	7/25/2023	Transfer Pricing	Review and update TP documentation	2.30	236.00	542.80
Hall,Olivia	Staff	7/25/2023	Transfer Pricing	Review tax exposure calculations for crypto loans	1.70	236.00	401.20
Gibson,Mitch	Senior	7/25/2023	Transfer Pricing	Continuing functional analyses for Transfer Pricing documentation.	3.90	415.00	1,618.50
Gibson,Mitch	Senior	7/25/2023	Transfer Pricing	Completing functional analyses for Transfer Pricing documentation.	2.50	415.00	1,037.50
Gibson,Mitch	Senior	7/25/2023	Transfer Pricing	Determining the nature of a contract to determine if it should be analyzed.	1.40	415.00	581.00
Zhuo,Melody	Staff	7/25/2023	Tax Advisory	FTX International Tax Compliance - Info Request Follow up	3.00	236.00	708.00
Zhuo,Melody	Staff	7/25/2023	Tax Advisory	FTX International Tax Compliance - Foreign Investments	3.00	236.00	708.00
Zhuo,Melody	Staff	7/25/2023	Tax Advisory	FTX International Tax Compliance - Filing Identification	3.00	236.00	708.00
Musano,Matthew Albert	Senior Manager	7/25/2023	US State and Local Tax	Amended draft response to New York City proof of claim for [REDACTED] entity & conducted research to include in response	1.90	683.00	1,297.70
Gil Diez de Leon,Marta	Manager	7/25/2023	Value Added Tax	Review the compliance calendar for VAT obligations of the VAT returns due	1.00	551.00	551.00
Wong,Maddie	Staff	7/25/2023	US Income Tax	Prepping draft fed returns.	1.90	236.00	448.40
Lowery,Kristie L	National Partner/Principal	7/25/2023	Payroll Tax	Separation payroll information review and summary analysis	2.20	1,040.00	2,288.00
Lowery,Kristie L	National Partner/Principal	7/25/2023	Payroll Tax	Review of 1099 customer and vendor W9 provided and instruction to team on drafting corrections	0.80	1,040.00	832.00
Wrenn,Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Separation payroll information review and summary analysis	2.80	551.00	1,542.80
Wrenn,Kaitlin Doyle	Manager	7/25/2023	Payroll Tax	Review of 1099 customer and vendor W9 provided and instruction to team on drafting corrections	1.20	551.00	661.20
Fitzgerald,Kaitlin Rose	Staff	7/25/2023	Payroll Tax	Review of token option plan files	2.30	236.00	542.80
Castillo,Irvin Giovanni	Staff	7/25/2023	US State and Local Tax	Reviewed notice tracker and compiled list of duplicates (i.e., Louisiana) for newly added notices and drafted Call logs for Louisiana notices received.	1.00	236.00	236.00
Castillo,Irvin Giovanni	Staff	7/25/2023	US State and Local Tax	Called Louisiana Department of Revenue to inquire about notices received to determine updated liability and reason for notice.	0.50	236.00	118.00
Choudary,Hira	Staff	7/25/2023	Project Management Office Transition	Updated service codes in FTX Opportunity with correct service values and updated calendarization	3.10	236.00	731.60
Choudary,Hira	Staff	7/25/2023	Project Management Office Transition	Sent out leads call notes to the FTX team	0.80	236.00	188.80
Di Stefano,Giulia	Senior	7/25/2023	Transfer Pricing	Drafted Transfer pricing documentation	5.00	415.00	2,075.00
Hall,Emily Melissa	Senior	7/25/2023	US State and Local Tax	Completed draft response to New York City proof of claim for entity	2.40	415.00	996.00
Katsnelson,David	Manager	7/25/2023	Transfer Pricing	Continue review of TPD	1.70	551.00	936.70
Katsnelson,David	Manager	7/25/2023	Transfer Pricing	Review of option agreements	0.70	551.00	385.70
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Correspondences concerning open items for the Turkey due diligence questionnaire	1.40	551.00	771.40
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Updating of the Switzerland due diligence summary report for additional information obtained from the EY local team	0.80	551.00	440.80
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Updating of the Cayman Islands due diligence summary report for additional information obtained from the EY local team	1.30	551.00	716.30
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Updating of the Germany due diligence summary report for additional information obtained from the EY local team	0.80	551.00	440.80
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Updating of the Liechtenstein due diligence summary report for additional information obtained from the EY local team	0.70	551.00	385.70
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Correspondences regarding Hong Kong compliance obligations	0.80	551.00	440.80
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Updating of the South Korea due diligence summary report for additional information obtained from the EY local team	0.40	551.00	220.40
Hammon,David Lane	Manager	7/25/2023	Non US Tax	Updating of the aggregated due diligences summary report for all jurisdictions (summary of filings by country, country/entity status, authorization required by an officer/director)	2.80	551.00	1,542.80
Kooiker,Darcy	Managing Director	7/25/2023	US State and Local Tax	Provided follow-up response and clarification regarding [REDACTED] Washington apportionment position.	0.50	814.00	407.00
Vasic,Dajana	Staff	7/25/2023	Non US Tax	FTX Excel File Country Compliance Summary, answer questions from David	1.00	236.00	236.00
MacLean,Corrie	Senior	7/25/2023	Non US Tax	Prepare and update the consolidated foreign entities compliance summaries file, communicate with foreign teams for country deliverables	2.00	415.00	830.00
Tong,Chia-Hui	Senior Manager	7/25/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	7/25/2023	Project Management Office Transition	Prepare agenda and talk points for internal team leads call to review upcoming deliverables and timelines	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	7/25/2023	Project Management Office Transition	Review updated draft of due diligence deck for first phase of work	2.50	683.00	1,707.50
Figueroa,Carolina S	Senior	7/25/2023	Transfer Pricing	TP documentation draft, Functional analysis	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/25/2023	Transfer Pricing	TP Documentation draft, continuation of the functional analysis	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/25/2023	Transfer Pricing	TP Documentation draft, edits on functional analysis	1.40	415.00	581.00
Mistler,Brian M	Manager	7/25/2023	US Income Tax	Review of tax return information and updates to outstanding request list for A&M	2.60	551.00	1,432.60
Glattstein,Arielle	Staff	7/25/2023	Tax Advisory	TB worksheet updates	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/25/2023	Tax Advisory	Team wide compliance meeting	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/25/2023	Tax Advisory	Call with R. Yang and M. Zhou regarding Passive investment foreign companies	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/25/2023	Tax Advisory	Review all the documents EY has to gather all the information regarding the Passive foreign investment companies and further narrow down the investment request list	4.00	236.00	944.00
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Updates to the FTX Project Management Office deliverables tracker for latest updates	0.90	415.00	373.50
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Preparing agenda for call with Jen Chan (FTX)	0.80	415.00	332.00
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Make updates to the April fee application	1.20	415.00	498.00
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Updates to the due diligence summary report following call with team	1.30	415.00	539.50
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Updates to the agenda ahead of the call with M. Cilja and K. Schultea (FTX)	0.70	415.00	290.50
Ancona,Christopher	Senior	7/25/2023	Project Management Office Transition	Correspondence with tax workflows regarding open items on the due diligence deliverable	0.40	415.00	166.00
Minchev,Georgi	Senior Manager	7/25/2023	Transfer Pricing	Loans benchmarking - review agreements and terms for 5 more loans, expand benchmarking analysis	5.30	683.00	3,619.90
Srivastava,Nikita Asutosh	Manager	7/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Data gathering, review and follow up of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	1.00	551.00	551.00
Haas,Zach	Senior Manager	7/25/2023	US Income Tax	Ledger Prime Tax Review	0.50	683.00	341.50
Haas,Zach	Senior Manager	7/25/2023	US Income Tax	Clifton Bay Tax Return Review	3.50	683.00	2,390.50
Sangster,Mark	Senior	7/25/2023	Non US Tax	Responding to queries with respect to the FTX Country Compliance Summary for Cayman Islands	0.20	415.00	83.00
Hung,Mo	Senior	7/25/2023	US Income Tax	Master updates and Feeder PBCs	0.20	415.00	83.00
Hung,Mo	Senior	7/25/2023	US Income Tax	Update Master Fund	2.30	415.00	954.50
Shea JR,Thomas M	Partner/Principal	7/25/2023	IRS Audit Matters	Call with IRS Field Agent Team to discuss status of audit requests and related matters	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	7/25/2023	US Income Tax	Agenda, Prep, Follow-ups for Meeting with M. Cilja, K. Schultea	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	7/25/2023	US Income Tax	Final review and submission of draft agenda for FTX Tax Summit (8/3) covering 2022 tax returns and final "Phase 1" work	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	7/25/2023	US Income Tax	EY/A&M/S&C Tax Technical Issues Weekly - L. Lovelace, K. Jacobs, D. Bailey, A. Katelas, J. Scott, D. Hariton, J. Berman, B. Mistler, A. Bost, M. Glynn, L. Jayanthi, B. Seewaw	0.80	866.00	692.80

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Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	7/25/2023	US Income Tax	Internal discussion regarding certain \ arrangements - A. Bost, D. McComber	0.70	866.00	606.20
Richardson,Audrey Sarah	Manager	7/25/2023	IRS Audit Matters	Reviewed updates to claims tracker	1.00	551.00	551.00
Healy,John	Senior Manager	7/25/2023	IRS Audit Matters	Discussion with IRS examiner RE exam status and prep	0.80	683.00	546.40
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	Review and edit of due diligence findings	1.80	600.00	1,080.00
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	2022 federal tax reporting technical matters	1.40	600.00	840.00
Scott,James	Client Serving Contractor JS	7/25/2023	Non US Tax	Foreign compliance local country technical analysis	2.20	600.00	1,320.00
Scott,James	Client Serving Contractor JS	7/25/2023	US Income Tax	PMO slide review for tax considerations	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	7/25/2023	Non-working travel (billed at 50% of rates)	Travel from New York, NY to Charlotte, NC after meetings with client	4.20	300.00	1,260.00
Berman,Jake	Senior Manager	7/25/2023	US Income Tax	Review of 2022 trial balances in preparation of US tax returns for 2022 tax year	0.80	683.00	546.40
Marie,Hameed	Senior	7/25/2023	Transfer Pricing	Begin working on the CBCR report	2.00	415.00	830.00
McComber,Donna	National Partner/Principal	7/25/2023	Transfer Pricing	Work on TP documentation outstanding issues	2.40	1,040.00	2,496.00
Bailey,Doug	Partner/Principal	7/25/2023	Tax Advisory	2022 international compliance	1.50	866.00	1,299.00
Bailey,Doug	Partner/Principal	7/25/2023	Tax Advisory	FTX Debtors taxable year-end change	1.10	866.00	952.60
Osmer,Maren	Partner/Principal	7/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussing January 2023 bookkeeping D.Mosdzin and OM.Osmer. Including Going Concern premise with Engagement Partner.	0.50	866.00	433.00
Mosdzin,Dennis	Senior Manager	7/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Discussing and Review of January 2023 bookkeeping. Including Going Concern premise with Engagement Partner.	0.50	683.00	341.50
Mosdzin,Dennis	Senior Manager	7/25/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of January 2023 bookkeeping. Preparing discussion regarding Going Concern premise with Engagement Partner.	1.00	683.00	683.00
Jain,Nikhil	Partner/Principal	7/25/2023	Transfer Pricing	Loan benchmarking exercise	1.80	866.00	1,558.80
Jain,Nikhil	Partner/Principal	7/25/2023	Transfer Pricing	Estimate credit rating of borrowers for 3 loans	2.70	866.00	2,338.20
Jain,Nikhil	Partner/Principal	7/25/2023	Transfer Pricing	Estimate credit rating of borrowers for 2 loans	1.70	866.00	1,472.20
Carreras,Stephen	Manager	7/25/2023	Payroll Tax	Communications to EY US team to forward on to client regarding the outstanding months per the Tax authorities records on Tax and Social insurance outstanding to be settle for tax year 2022-2023	0.50	551.00	275.50
Sivakumar,Chandilya	Staff	7/25/2023	Transfer Pricing	Went through the Loans documents	3.00	236.00	708.00
Gorman,Doug A	Manager	7/25/2023	Technology	Onboard FTX entity data into analysis environment to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/25/2023	Technology	Research databases provided for FTX entity to find relevant trading data to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/25/2023	Technology	Develop mapping of tables and data types for relevant trading data to support calculation of 2022 profit & loss for FTX entity crypto activity	1.80	551.00	991.80
Cahalane,Shawn M.	Manager	7/25/2023	Fee/Employment Applications	Confidentiality review of May time entries	2.30	525.00	1,207.50
Cahalane,Shawn M.	Manager	7/25/2023	Fee/Employment Applications	Continue confidentiality review of May time entries	1.70	525.00	892.50
Billings,Phoebe	Senior	7/26/2023	Transfer Pricing	Call with Jen	0.40	415.00	166.00
DeVincenzo,Jennie	Managing Director	7/26/2023	Payroll Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, H. Choudary, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), K. Wrenn, J. DeVincenzo, M. Glynn (Alvarez & Marsal), J. Chan (FTX), N. Srivastava, O. Hall, P. Billings, Z. Haas.	0.40	814.00	325.60
Ancona,Christopher	Senior	7/26/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, H. Choudary, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), K. Wrenn, J. DeVincenzo, M. Glynn (Alvarez & Marsal), J. Chan (FTX), N. Srivastava, O. Hall, P. Billings, Z. Haas.	0.40	415.00	166.00
Srivastava,Nikita Asutosh	Manager	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX).	0.40	551.00	220.40
Haas,Zach	Senior Manager	7/26/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, H. Choudary, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), K. Wrenn, J. DeVincenzo, M. Glynn (Alvarez & Marsal), J. Chan (FTX), N. Srivastava, O. Hall, P. Billings, Z. Haas.	0.40	683.00	273.20
Hall,Olivia	Staff	7/26/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	236.00	94.40
Wrenn,Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, H. Choudary, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), K. Wrenn, J. DeVincenzo, M. Glynn (Alvarez & Marsal), J. Chan (FTX), N. Srivastava, O. Hall, P. Billings, Z. Haas.	0.40	551.00	220.40
Mistler,Brian M	Manager	7/26/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	551.00	220.40
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	551.00	220.40
Lovelace,Lauren	Partner/Principal	7/26/2023	US International Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	866.00	346.40
Bost,Anne	Managing Director	7/26/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	814.00	325.60
Berman,Jake	Senior Manager	7/26/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	866.00	346.40
Billings,Phoebe	Senior	7/26/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	415.00	166.00
Staromiejska,Kinga	Manager	7/26/2023	Non US Tax	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	551.00	220.40

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Staff	7/26/2023	Project Management Office Transition	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, H. Choudary, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), K. Wrenn, J. DeVincenzo, M. Glynn (Alvarez & Marsal), J. Chan (FTX), N. Srivastava, O. Hall, P. Billings, Z. Haas.	0.40	236.00	94.40
Katsnelson,David	Manager	7/26/2023	Transfer Pricing	Weekly meeting to discuss open items, questions, and action items with Jen Chan (FTX). Attendees: C. Ancona, D. Katsnelson, B. Mistler, D. Hammon, H. Choudary, L. Lovelace, J. Berman, A. Bost, B. Seaway (Alvarez & Marsal), K. Jacobs (Alvarez & Marsal), J. Chan (FTX), E. Chong, M. Glynn (Alvarez & Marsal), K. Staromiejska, O. Hall, T. Shea.	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	7/26/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, C. Tong, H. Choudary	0.20	683.00	136.60
Ancona,Christopher	Senior	7/26/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, C. Tong, H. Choudary	0.20	415.00	83.00
Choudary,Hira	Staff	7/26/2023	Project Management Office Transition	Weekly FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. Attendees: C. Ancona, C. Tong, H. Choudary	0.20	236.00	47.20
Scott,James	Client Serving Contractor JS	7/26/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	600.00	180.00
Bieganski,Walter	Client Serving Contractor WB	7/26/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	200.00	60.00
Yuan,Peiyi	Senior	7/26/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	415.00	124.50
Katelas,Andreas	Senior	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	415.00	124.50
Karan,Anna Suncheuri	Staff	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	236.00	70.80
Bost,Anne	Managing Director	7/26/2023	Transfer Pricing	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	814.00	244.20
Ortiz,Daniella	Staff	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	236.00	70.80
Zhuo,Melody	Staff	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	236.00	70.80
Zhu,Philip	Senior	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	415.00	124.50
Yang,Rachel Sim	Senior Manager	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	866.00	259.80
Huang,Ricki	Senior	7/26/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	415.00	124.50
Musano,Matthew Albert	Senior Manager	7/26/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	683.00	204.90
Wong,Maddie	Staff	7/26/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	236.00	70.80
Lovelace,Lauren	Partner/Principal	7/26/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	866.00	259.80
Hall,Emily Melissa	Senior	7/26/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	415.00	124.50
Mistler,Brian M	Manager	7/26/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	551.00	165.30

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Berman, Jake	Senior Manager	7/26/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, A. Katelas, A. Karan, A. Bost, B. Mistler, D. Ortiz, E. Hall, J. Berman, J. Scott, L. Lovelace, M. Musano, M. Zhuo, P. Yuan, P. Zhu, R. Yang, R. Huang, W. Bieganski, D. Bailey	0.30	683.00	204.90
DeVincenzo, Jennie	Managing Director	7/26/2023	Payroll Tax	Working session on open US payroll tax items, review of W2c write up, preliminary executive payment review. Attendees: K. Wrenn, J. DeVincenzo	1.00	814.00	814.00
Wrenn, Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Working session on open US payroll tax items, review of W2c write up, preliminary executive payment review. Attendees: K. Wrenn, J. DeVincenzo	1.00	551.00	551.00
Lowery, Kristie L.	National Partner/Principal	7/26/2023	Payroll Tax	Meeting with Partner on open US payroll tax items, review of W2c write up, preliminary executive payment review. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	1,040.00	520.00
DeVincenzo, Jennie	Managing Director	7/26/2023	Payroll Tax	Meeting with Partner on open US payroll tax items, review of W2c write up, preliminary executive payment review. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	814.00	407.00
Wrenn, Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Meeting with Partner on open US payroll tax items, review of W2c write up, preliminary executive payment review. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	551.00	275.50
Lowery, Kristie L.	National Partner/Principal	7/26/2023	Payroll Tax	Meeting to discuss US vs. non-US payroll entity and US citizen reporting. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, S. LaGarde	0.50	1,040.00	520.00
DeVincenzo, Jennie	Managing Director	7/26/2023	Payroll Tax	Meeting to discuss US vs. non-US payroll entity and US citizen reporting. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, S. LaGarde	0.50	814.00	407.00
LaGarde, Stephen	Partner/Principal	7/26/2023	Payroll Tax	Meeting to discuss US vs. non-US payroll entity and US citizen reporting. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, S. LaGarde	0.50	866.00	433.00
Wrenn, Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Meeting to discuss US vs. non-US payroll entity and US citizen reporting. Attendees: K. Lowery, J. DeVincenzo, K. Wrenn, S. LaGarde	0.50	551.00	275.50
Tong, Chia-Hui	Senior Manager	7/26/2023	Project Management Office Transition	Meeting to discuss the processing of the monthly fee application. Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane, H. Choudary	0.80	683.00	546.40
Ancona, Christopher	Senior	7/26/2023	Project Management Office Transition	Meeting to discuss the processing of the monthly fee application. Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane, H. Choudary	0.80	415.00	332.00
Cahalane, Shawn M.	Manager	7/26/2023	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane, H. Choudary	0.80	525.00	420.00
Choudary, Hira	Staff	7/26/2023	Project Management Office Transition	Meeting to discuss the processing of the monthly fee application. Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane, H. Choudary	0.80	236.00	188.80
DeVincenzo, Jennie	Managing Director	7/26/2023	Payroll Tax	Working session to review equity analysis, executive file, agenda preparation for onsite meeting, and other US payroll tax items. Attendees: K. Wrenn, J. DeVincenzo	3.20	814.00	2,604.80
Wrenn, Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Working session to review equity analysis, executive file, agenda preparation for onsite meeting, and other US payroll tax items. Attendees: K. Wrenn, J. DeVincenzo	3.20	551.00	1,763.20
Di Stefano, Giulia	Senior	7/26/2023	Transfer Pricing	Internal call on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost	0.20	415.00	83.00
Bost, Anne	Managing Director	7/26/2023	Transfer Pricing	Internal call on the status of the transfer pricing documentation. Participants: G. Di Stefano, A. Bost	0.20	814.00	162.80
MacLean, Corrie	Senior	7/26/2023	Non US Tax	Meeting with EY India to discuss India compliance summary updates. Attendees: A. Chachan, C. MacLean, D. Hammon	0.50	415.00	207.50
Hammon, David Lane	Manager	7/26/2023	Non US Tax	Meeting with EY India to discuss India compliance summary updates. Attendees: A. Chachan, C. MacLean, D. Hammon	0.50	551.00	275.50
Chachan, Aparajita	Senior	7/26/2023	Non US Tax	Meeting with EY India to discuss India compliance summary updates. Attendees: A. Chachan, C. MacLean, D. Hammon	0.50	415.00	207.50
MacLean, Corrie	Senior	7/26/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.60	415.00	249.00
Scott, James	Client Serving Contractor JS	7/26/2023	US Income Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.60	600.00	360.00
Staromiejska, Kinga	Manager	7/26/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.60	551.00	330.60
Hammon, David Lane	Manager	7/26/2023	Non US Tax	Weekly touchpoint regarding the status of FTX foreign entity compliance. Attendees: C. MacLean, D. Hammon, J. Scott, K. Staromiejska	0.60	551.00	330.60
MacLean, Corrie	Senior	7/26/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean	0.50	415.00	207.50
Hammon, David Lane	Manager	7/26/2023	Non US Tax	Meeting with A&M to discuss status of FTX foreign entities compliance. Attendees: M. van de Belt (external), D. Johnston (external), D. Hammon, C. MacLean	0.50	551.00	275.50
MacLean, Corrie	Senior	7/26/2023	Non US Tax	Meeting with ACR team to discuss updates for the FTX due diligence summary for foreign entities. Attendees: N. Srivastava, D. Hammon, A. Mathew, M. Borts, C. MacLean	0.40	415.00	166.00
Srivastava, Nikita Asutosh	Manager	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with ACR team to discuss updates for the FTX due diligence summary for foreign entities. Attendees: N. Srivastava, D. Hammon, A. Mathew, M. Borts, C. MacLean	0.40	551.00	220.40
Borts, Michael	Managing Director	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with ACR team to discuss updates for the FTX due diligence summary for foreign entities. Attendees: N. Srivastava, D. Hammon, A. Mathew, M. Borts, C. MacLean	0.40	814.00	325.60
Hammon, David Lane	Manager	7/26/2023	Non US Tax	Meeting with ACR team to discuss updates for the FTX due diligence summary for foreign entities. Attendees: N. Srivastava, D. Hammon, A. Mathew, M. Borts, C. MacLean	0.40	551.00	220.40
John Mathew, Abel	Senior	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with ACR team to discuss updates for the FTX due diligence summary for foreign entities. Attendees: N. Srivastava, D. Hammon, A. Mathew, M. Borts, C. MacLean	0.40	415.00	166.00
MacLean, Corrie	Senior	7/26/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	415.00	207.50
Staromiejska, Kinga	Manager	7/26/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50

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Hammon,David Lane	Manager	7/26/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
Bieganski,Walter	Client Serving Contractor WB	7/26/2023	US State and Local Tax	Internal meeting to discuss customer level detail for [REDACTED] entity and approach to document position for tax return purposes. Meeting Attendees: M. Musano, W. Bieganski, B. Mistler, E. Zheng, E. Hall.	0.50	200.00	100.00
Musano,Matthew Albert	Senior Manager	7/26/2023	US State and Local Tax	Internal meeting to discuss customer level detail for [REDACTED] entity and approach to document position for tax return purposes. Meeting Attendees: M. Musano, W. Bieganski, B. Mistler, E. Zheng, E. Hall.	0.50	683.00	341.50
Zheng,Eva	Manager	7/26/2023	US State and Local Tax	Internal meeting to discuss customer level detail for [REDACTED] entity and approach to document position for tax return purposes. Meeting Attendees: M. Musano, W. Bieganski, B. Mistler, E. Zheng, E. Hall.	0.50	551.00	275.50
Hall,Emily Melissa	Senior	7/26/2023	US State and Local Tax	Internal meeting to discuss customer level detail for [REDACTED] entity and approach to document position for tax return purposes. Meeting Attendees: M. Musano, W. Bieganski, B. Mistler, E. Zheng, E. Hall.	0.50	415.00	207.50
Mistler,Brian M	Manager	7/26/2023	US Income Tax	Internal meeting to discuss customer level detail for [REDACTED] entity and approach to document position for tax return purposes. Meeting Attendees: M. Musano, W. Bieganski, B. Mistler, E. Zheng, E. Hall.	0.50	551.00	275.50
Lovelace,Lauren	Partner/Principal	7/26/2023	US International Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	866.00	433.00
Myers,Rayth T.	Senior Manager	7/26/2023	Tax Advisory	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	683.00	341.50
Bailey,Doug	Partner/Principal	7/26/2023	US International Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	866.00	433.00
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	866.00	433.00
Mistler,Brian M	Manager	7/26/2023	US Income Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	551.00	275.50
Jayanthi,Lakshmi	Senior Manager	7/26/2023	US International Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	683.00	341.50
Fultz,Richard Donald	Managing Director	7/26/2023	US International Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	814.00	407.00
Healy,John	Senior Manager	7/26/2023	US Income Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	683.00	341.50
Milner,Martin	Partner/Principal	7/26/2023	US International Tax	Meeting to discuss change in tax year and 9100 relief EY Attendees: R. Myers, L. Lovelace, D. Bailey, T. Shea, B. Mistler, L. Jayanthi, R. Fultz, J. Healy, M. Milner, R. Marzzotti	0.50	866.00	433.00
Billings,Phoebe	Senior	7/26/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.90	415.00	373.50
Hall,Olivia	Staff	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	236.00	212.40
Gibson,Mitch	Senior	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	415.00	373.50
Katsnelson,David	Manager	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	551.00	495.90
Marie,Hameed	Senior	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	415.00	373.50
McComber,Donna	National Partner/Principal	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	1,040.00	936.00
Di Stefano,Giulia	Senior	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	415.00	373.50
Bost,Anne	Managing Director	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	814.00	732.60
Figueroa,Carolina S	Senior	7/26/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, H. Marie, P. Billings, F. Wisniewski-Pena, J. Parga, D. McComber, G. Stefano, C. Figueroa, M. Gibson	0.90	415.00	373.50
Wisniewski-Pena,Fernando	Staff	7/26/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould-Pena	0.90	236.00	212.40
Huang,Fei Yu	Staff	7/26/2023	US Income Tax	Meeting with Zach, update K1 suite	2.00	236.00	472.00
Haas,Zach	Senior Manager	7/26/2023	US Income Tax	Meeting with Zach, update K1 suite	2.00	683.00	1,366.00
Jain,Nikhil	Partner/Principal	7/26/2023	Transfer Pricing	Analyzed loan 106-FA5; 60 FA14, 107 Multiple internal calls with team	9.20	866.00	7,967.20
Huang,Yuan	Staff	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing 01/2023; reconcile accounts; insolvent Thema; follow up on client inquiries; prepare email regarding monthly closing for clients; adjustments of Balance opening Value	2.50	236.00	590.00
Huang,Yuan	Staff	7/26/2023	Non US Tax	Internal Meeting with Dennis, Thinh and Yuan to discuss the invoice for 2022, Monatsreporting 01.2023, debt overload, how to book liabilities with FTX Trading Ltd	1.00	236.00	236.00
Bieganski,Walter	Client Serving Contractor WB	7/26/2023	US State and Local Tax	Review of Alameda trading revenue	0.40	200.00	80.00
Nguyen,Thinh	Staff	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjusting Costs splitting of Marzar invoices in 2023 from email July	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/26/2023	Non US Tax	Internal Meeting with Dennis, Thinh and Yuan to discuss the invoice for 2022, Monatsreporting 01.2023, debt overload, how to book liabilities with FTX Trading Ltd	1.00	236.00	236.00
Nguyen,Thinh	Staff	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjusting Costs splitting of Marzar invoices in 2022 to 2023	1.00	236.00	236.00
Nguyen,Thinh	Staff	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Exporting the booking account balance sheet income statement Liability from DATEV ERP	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Adjusting the account Retained earning on January 2023 on Date	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Exporting the booking account balance sheet income statement Liability after adjustment from DATEV ERP	0.50	236.00	118.00
Thomas,Sajani	Staff	7/26/2023	Transfer Pricing	Benchmarking meeting	4.40	236.00	1,038.40
Huang,Ricki	Senior	7/26/2023	US Income Tax	APAC Contract R&D Benchmarking - Accept/Reject	2.00	415.00	830.00
Billings,Phoebe	Senior	7/26/2023	Transfer Pricing	Compile PDF version of tax returns for review and clear system validation errors around it	4.00	415.00	1,660.00
Billings,Phoebe	Senior	7/26/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	1.00	415.00	415.00
Hall,Olivia	Staff	7/26/2023	Transfer Pricing	Regroup call on existing Loans	3.60	236.00	849.60
Hall,Olivia	Staff	7/26/2023	Transfer Pricing	Edit and review TP documentation	1.70	236.00	401.20
Flagg,Nancy A.	Managing Director	7/26/2023	US State and Local Tax	Research entity information for company overview in TP doc	0.30	814.00	244.20
Flagg,Nancy A.	Managing Director	7/26/2023	US State and Local Tax	Email to D. Johnson (EY) with tax claim updates to log on master tax claim tracker file	0.80	814.00	651.20
Gibson,Mitch	Senior	7/26/2023	Transfer Pricing	Review letter drafted by E. Hall (EY) in response to New York City tax audit request and for purpose of resolving bankruptcy claim filed by New York City and reply with comments	3.90	415.00	1,618.50
Gibson,Mitch	Senior	7/26/2023	Transfer Pricing	Reviewing Transfer Pricing documentation for consistency. Editing functional analyses for Transfer Pricing doc.	3.00	415.00	1,245.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gibson,Mitch	Senior	7/26/2023	Transfer Pricing	Continued work on functional analyses for Transfer Pricing doc.	0.40	415.00	166.00
Zhuo,Melody	Staff	7/26/2023	Tax Advisory	FTX International Tax Compliance - Ownership Analysis	2.50	236.00	590.00
Zhuo,Melody	Staff	7/26/2023	Tax Advisory	FTX International Tax Compliance - Data Scoping	3.00	236.00	708.00
Zhuo,Melody	Staff	7/26/2023	Tax Advisory	FTX International Tax Compliance - Investments Analysis	2.50	236.00	590.00
Zhuo,Melody	Staff	7/26/2023	Tax Advisory	FTX International Tax Compliance - Form Population	3.00	236.00	708.00
Wong,Maddie	Staff	7/26/2023	US Income Tax	Preparing draft fed returns.	2.30	236.00	542.80
Lowery,Kristie L.	National Partner/Principal	7/26/2023	Payroll Tax	Evaluation of executive payment file against provided documentation from A&M	0.70	1,040.00	728.00
Lowery,Kristie L.	National Partner/Principal	7/26/2023	Payroll Tax	Equity analysis and evaluation of Blockfolio payroll records	1.10	1,040.00	1,144.00
Wrenn,Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Review of executive payment file against provided documentation from A&M	1.00	551.00	551.00
Wrenn,Kaitlin Doyle	Manager	7/26/2023	Payroll Tax	Equity analysis review of Blockfolio payroll records	1.50	551.00	826.50
Nakagami,Jun	Partner/Principal	7/26/2023	Transfer Pricing	Reviewing Profit Split worksheet for FYE September/December 2022 and inter-company agreements between FTX Japan KK and FTX Trading received from FTX Japan KK executively in relation to SG BAPA Support for FTX Japan KK	1.00	866.00	866.00
Jimenez,Joseph Robert	Senior Manager	7/26/2023	US State and Local Tax	Reviewed invoices provided by entity pertaining to the expense test reviewing general ledger accounts for the New York Sales & Use tax audit.	3.10	683.00	2,117.30
Di Stefano,Giulia	Senior	7/26/2023	Transfer Pricing	Drafted Transfer pricing documentation	10.00	415.00	4,150.00
Hall,Emily Melissa	Senior	7/26/2023	US State and Local Tax	Incorporated edits made by M. Musano to New York City proof of claim response and sent to N. Flagg and J. Scott for review.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	7/26/2023	US State and Local Tax	Provided edits to state and local tax PowerPoint slides of the gap analysis deliverable	0.50	415.00	207.50
Hall,Emily Melissa	Senior	7/26/2023	US State and Local Tax	Drafted email to M. Cilia providing instructions for filing Washington Business & Occupation tax returns via the online account.	1.40	415.00	581.00
Katsnelson,David	Manager	7/26/2023	Transfer Pricing	Discussion with G Di Stefano on functional profile update	0.30	551.00	165.30
Katsnelson,David	Manager	7/26/2023	Transfer Pricing	Continue review of TPD	1.90	551.00	1,046.90
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Correspondences with EY leadership regarding status update of due diligence for the foreign entities (outstanding information, status of the report, status of returns with uncomine due dates)	0.60	551.00	330.60
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Correspondence regarding the FTX foreign entities' due diligence	1.90	551.00	1,046.90
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Correspondences concerning open items for the Liechtenstein due diligence summary	1.80	551.00	991.80
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Correspondences regarding open items for the India due diligences summary as well as updating of the summary	2.20	551.00	1,212.20
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Updating of Turkey due diligence summary to include outstanding information provided by the EY local team	1.40	551.00	771.40
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Drafting of UAE due diligence summary	1.40	551.00	771.40
Hammon,David Lane	Manager	7/26/2023	Non US Tax	Updating of the country and entity summary tabs in the due diligence summary report	1.80	551.00	991.80
MacLean,Corrie	Senior	7/26/2023	Non US Tax	Prepare and update the consolidated foreign entities compliance summaries file, communicate with foreign teams for country deliverables	2.20	415.00	913.00
Tong,Chia-Hui	Senior Manager	7/26/2023	Project Management Office Transition	Update due diligence deck to include feedback from tax teams	2.80	683.00	1,912.40
Tong,Chia-Hui	Senior Manager	7/26/2023	Project Management Office Transition	Update additional points for next phase of work for inclusion into due diligence deck	0.70	683.00	478.10
Tong,Chia-Hui	Senior Manager	7/26/2023	Project Management Office Transition	Prepare talk points to discuss scope for next phase of work	0.50	683.00	341.50
Figueroa,Carolina S	Senior	7/26/2023	Transfer Pricing	TP Documentation draft, functional analysis review	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/26/2023	Transfer Pricing	TP Documentation draft, edits and comments	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/26/2023	Transfer Pricing	TP Doc Draft, review functional analysis and checked with the listed in the economic analysis	1.70	415.00	705.50
Mistler,Brian M	Manager	7/26/2023	US Income Tax	Review of tax return paperwork drafts	3.20	551.00	1,763.20
Geisler,Arthur	Staff	7/26/2023	Information Reporting	FTX Excel File Country Compliance Summary, answer questions for Switzerland entities	1.00	236.00	236.00
Glattstein,Arielle	Staff	7/26/2023	Tax Advisory	OIT entity input for filings and wp updates	3.50	236.00	826.00
Karan,Anna Suncheuri	Staff	7/26/2023	Tax Advisory	Team wide compliance meeting	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/26/2023	Tax Advisory	Working on the international tax template for One Source import	3.00	236.00	708.00
Karan,Anna Suncheuri	Staff	7/26/2023	Tax Advisory	Filling in entity information on one source income tax to initialize the 5471	2.00	236.00	472.00
Ancona,Christopher	Senior	7/26/2023	Project Management Office Transition	Processing of the April fee application	1.10	415.00	456.50
Ancona,Christopher	Senior	7/26/2023	Project Management Office Transition	Updating of due diligence deliverable for presentation with FTX executive committee	1.30	415.00	539.50
Ancona,Christopher	Senior	7/26/2023	Project Management Office Transition	Update of tax project status slide deck ahead of call with tax workstreams	0.80	415.00	332.00
Minchev,Georgi	Senior Manager	7/26/2023	Transfer Pricing	Loans benchmarking - review benchmarking analysis for 5 additional loans	5.70	683.00	3,893.10
Srivastava,Nikita Asutosh	Manager	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Review and follow up of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	2.20	551.00	1,212.20
Haas,Zach	Senior Manager	7/26/2023	US Income Tax	Clifton Bay Tax Return Review	1.50	683.00	1,024.50
Tripathi,Tanmaya	Manager	7/26/2023	Technology	Code optimization - evaluate python script for Alameda processing and suggest changes to connect with Databricks for faster processing	1.20	551.00	661.20
Tripathi,Tanmaya	Manager	7/26/2023	Technology	Code conversion - support python code to pyspark code for basic calculation code function	1.90	551.00	1,046.90
Myers,Rayth T.	Senior Manager	7/26/2023	Tax Advisory	Reviewed org chart as of October 2022 for application of Form 1128s under Rev. Proc. 2006-45, and 2002-39, drafted and sent email to L. Lovelace et al regarding IRS Form 1128s and estimated filing fees under Rev. Proc. 2023-1.	1.30	683.00	887.90
Myers,Rayth T.	Senior Manager	7/26/2023	Tax Advisory	Reviewed email communications regarding application of Reg. 301.9100-2 vs. Reg. 301.9100-3 to potential 9100 relief	0.40	683.00	273.20
Myers,Rayth T.	Senior Manager	7/26/2023	Tax Advisory	Reviewed IRS Chief Counsel Advice for application to Section 9100 request	0.90	683.00	614.70
Nunna,Ramesh kumar	Manager	7/26/2023	Technology	Loading failed ingestion tables for Alameda - Databricks team	1.30	551.00	716.30
Nunna,Ramesh kumar	Manager	7/26/2023	Technology	Alameda code - Evaluate python script and suggested changes to move to data bricks for performance gains	1.20	551.00	661.20
Nunna,Ramesh kumar	Manager	7/26/2023	Technology	Alameda basic calculation code conversion - support python to pyspark code conversion	1.90	551.00	1,046.90
Flagg,Nancy A.	Managing Director	7/26/2023	US State and Local Tax	Email to D. Johnson (EY) with tax claim updates to log on maser tax claim tracker file	0.30	814.00	244.20
Flagg,Nancy A.	Managing Director	7/26/2023	US State and Local Tax	Review letter drafted by E. Hall (EY) in response to New York City tax audit request and for purpose of resolving bankruptcy claim filed by New York City and reply with comments	0.80	814.00	651.20
Hung,Mo	Senior	7/26/2023	US Income Tax	RGL reportable transaction	0.30	415.00	124.50
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Regroup on Tax Year Change - L. Lovelace, D. Bailey, B. Sweetway, M. Glynn, D. Hariton, K. Jacobs	1.00	866.00	866.00
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Written correspondence with non-US member firm (Japan) re: client onboarding and tax scope of services to be provided	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Call with D.Hariton (Sullivan & Cromwell) discussing impact of change in tax year to WRS	0.20	866.00	173.20
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Follow-up Call with K. Jacobs (Alvarez & Marsal) discussing impact of change in tax year to WRS	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Review of agenda and written correspondence with Controversy team on discussion/agenda for Tax Summit (8/3)	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Detailed review of trial balance and preliminary coding/book-tax adjustments for Blockfolio	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Detailed review of trial balances and general ledger detail, including consolidations and balances for 2022 activity as part of income tax return review	3.30	866.00	2,857.80
Shea JR,Thomas M	Partner/Principal	7/26/2023	US Income Tax	Initial Call with K. Jacobs (Alvarez & Marsal) discussing impact of change in tax year to WRS	0.30	866.00	259.80
Scott,James	Client Serving Contractor JS	7/26/2023	US Income Tax	2022 federal tax return technical analysis	2.20	600.00	1,320.00

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	7/26/2023	US State and Local Tax	State tax claims analysis and update for management	1.30	600.00	780.00
Scott,James	Client Serving Contractor JS	7/26/2023	Non US Tax	Non-US compliance for EMEA region	1.30	600.00	780.00
Scott,James	Client Serving Contractor JS	7/26/2023	US Income Tax	Input for report of Phase 1 diligence	1.10	600.00	660.00
Marie,Hameed	Senior	7/26/2023	Transfer Pricing	Working on compiling and arranging all financial statements of companies per jurisdiction	3.60	415.00	1,494.00
McComber,Donna	National Partner/Principal	7/26/2023	Transfer Pricing	Work on TP documentation	1.80	1,040.00	1,872.00
Jena,Deepak	Manager	7/26/2023	Technology	Connect with FDF team for TADA on Fusion	1.10	551.00	606.10
John Mathew,Abel	Senior	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Day 1: Due Diligence data update for Ireland, Panama, UAE, Japan and Liechtenstein	0.90	415.00	373.50
Bailey,Doug	Partner/Principal	7/26/2023	Tax Advisory	FTX Debtors taxable year-end change	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	7/26/2023	Tax Advisory	2022 international compliance	1.50	866.00	1,299.00
Bailey,Doug	Partner/Principal	7/26/2023	Tax Advisory	Evaluate certain international tax elections filed by the companies	2.10	866.00	1,818.60
Mosdzin,Dennis	Senior Manager	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Call regarding bookkeeping month January 2023 and period 2022. Topic specially invoices relating to other periods (Financial Year 2022).	1.00	683.00	683.00
Mosdzin,Dennis	Senior Manager	7/26/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of the reporting package month January 2023 and period 2022. Preparing the accounting package for EY US and e-mail. topic especially invoices relating to other periods (Financial Year 2022) and open questions and red flags	2.00	683.00	1,366.00
Jain,Nikhil	Partner/Principal	7/26/2023	Transfer Pricing	Analysis and Benchmarking of loan 106	1.70	866.00	1,472.20
Jain,Nikhil	Partner/Principal	7/26/2023	Transfer Pricing	Analysis and Benchmarking of loan FA5	1.90	866.00	1,645.40
Jain,Nikhil	Partner/Principal	7/26/2023	Transfer Pricing	Analysis and Benchmarking of loan 60	1.60	866.00	1,385.60
Jain,Nikhil	Partner/Principal	7/26/2023	Transfer Pricing	Analysis and Benchmarking of loan FA14	1.90	866.00	1,645.40
Jain,Nikhil	Partner/Principal	7/26/2023	Transfer Pricing	Analysis and Benchmarking of loan 107	2.10	866.00	1,818.60
Sivakumar,Chandilya	Staff	7/26/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	4.00	236.00	944.00
Sivakumar,Chandilya	Staff	7/26/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	3.00	236.00	708.00
Sivakumar,Chandilya	Staff	7/26/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	2.00	236.00	472.00
Gorman,Doug A	Manager	7/26/2023	Technology	Develop approach to combine tables with relevant trading data to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/26/2023	Technology	Design analytics and data ingestion approach to review FTX provided data to support crypto 2022 profit & loss calculation of FTX entity for crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/26/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of FTX exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.80	551.00	991.80
Neziroski,David	Associate	7/26/2023	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. Attendees: C. Ancona, C. Tong, D. Neziroski, S. Cahalane, H. Choudary	0.80	365.00	292.00
Cahalane,Shawn M.	Manager	7/26/2023	Fee/Employment Applications	Revise exhibits for the March fee statement following S&C review commentary	3.90	525.00	2,047.50
Cahalane,Shawn M.	Manager	7/26/2023	Fee/Employment Applications	Correspondence with EY team regarding confidentiality review of May time entries	0.10	525.00	52.50
Wong,Maddie	Staff	7/27/2023	US Income Tax	Discussing 1031 trial balances and return preparation. R. Huang, M. Wong	0.30	236.00	70.80
Huang,Ricki	Senior	7/27/2023	US Income Tax	Discussing 1031 trial balances and return preparation. R. Huang, M. Wong	0.30	415.00	124.50
Di Stefano,Giulia	Senior	7/27/2023	Transfer Pricing	FTX Tax Compliance - Daily Check-In	0.20	415.00	83.00
Yuan,Peiyi	Senior	7/27/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	415.00	83.00
Wong,Maddie	Staff	7/27/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	236.00	47.20
Bost,Anne	Managing Director	7/27/2023	Transfer Pricing	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	814.00	162.80
Katelas,Andreas	Senior	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	415.00	83.00
Karan,Anna Suncheuri	Staff	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	236.00	47.20
Ortiz,Daniella	Staff	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	236.00	47.20
Scott,James	Client Serving Contractor JS	7/27/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	600.00	120.00
Jayanthi,Lakshmi	Senior Manager	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	683.00	136.60
Zhuo,Melody	Staff	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	236.00	47.20
Zhu,Philip	Senior	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	415.00	83.00
Huang,Ricki	Senior	7/27/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	415.00	83.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	7/27/2023	US International Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	866.00	173.20
Hall, Emily Melissa	Senior	7/27/2023	US State and Local Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	415.00	83.00
Mistler, Brian M	Manager	7/27/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	551.00	110.20
Glatstein, Arielle	Staff	7/27/2023	Tax Advisory	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	236.00	47.20
Berman, Jake	Senior Manager	7/27/2023	US Income Tax	FTX Tax Compliance - Daily Check-In M. Wong, J. Berman, A. Bost, A. Katelas, A. Karan, A. Glatstein, B. Mistler, D. Ortiz, E. Hall, J. Scott, L. Jayanthi, M. Zhuo, P. Yuan, P. Zhu, R. Huang, L. Lovelace, G. Stefano	0.20	683.00	136.60
DeVincenzo, Jennie	Managing Director	7/27/2023	Payroll Tax	Meeting to discuss preliminary outline of agenda for Employment Tax working session with Kathryn Schulte (FTX) next week. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	814.00	407.00
Lowery, Kristie L	National Partner/Principal	7/27/2023	Payroll Tax	Meeting to discuss preliminary outline of agenda for Employment Tax working session with Kathryn Schulte (FTX) next week. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	1,040.00	520.00
Wrenn, Kaitlin Doyle	Manager	7/27/2023	Payroll Tax	Meeting to discuss preliminary outline of agenda for Employment Tax working session with Kathryn Schulte (FTX) next week. Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.50	551.00	275.50
DeVincenzo, Jennie	Managing Director	7/27/2023	Payroll Tax	Meeting to discuss FTX payroll entities and common law employer, statutory employer. Attendees: K. Lowery, S. LaGarde, J. DeVincenzo, K. Wrenn	0.50	814.00	407.00
Lowery, Kristie L	National Partner/Principal	7/27/2023	Payroll Tax	Meeting to discuss FTX payroll entities and common law employer, statutory employer. Attendees: K. Lowery, S. LaGarde, J. DeVincenzo, K. Wrenn	0.50	1,040.00	520.00
LaGarde, Stephen	Partner/Principal	7/27/2023	Payroll Tax	Meeting to discuss FTX payroll entities and common law employer, statutory employer. Attendees: K. Lowery, S. LaGarde, J. DeVincenzo, K. Wrenn	0.50	866.00	433.00
Wrenn, Kaitlin Doyle	Manager	7/27/2023	Payroll Tax	Meeting to discuss FTX payroll entities and common law employer, statutory employer. Attendees: K. Lowery, S. LaGarde, J. DeVincenzo, K. Wrenn	0.50	551.00	275.50
Fitzgerald, Kaitlin Rose	Staff	7/27/2023	Payroll Tax	Meeting to discuss equity analysis update and proposed items for meeting with Kathryn Schulte (FTX) next week. Attendees: K. Fitzgerald, R. Walker, J. DeVincenzo, K. Wrenn	0.50	236.00	118.00
DeVincenzo, Jennie	Managing Director	7/27/2023	Payroll Tax	Meeting to discuss equity analysis update and proposed items for meeting with Kathryn Schulte (FTX) next week. Attendees: K. Fitzgerald, R. Walker, J. DeVincenzo, K. Wrenn	0.50	814.00	407.00
Walker, Rachael Leigh Braswell	Partner/Principal	7/27/2023	Payroll Tax	Meeting to discuss equity analysis update and proposed items for meeting with Kathryn Schulte (FTX) next week. Attendees: K. Fitzgerald, R. Walker, J. DeVincenzo, K. Wrenn	0.50	866.00	433.00
Wrenn, Kaitlin Doyle	Manager	7/27/2023	Payroll Tax	Meeting to discuss equity analysis update and proposed items for meeting with Kathryn Schulte (FTX) next week. Attendees: K. Fitzgerald, R. Walker, J. DeVincenzo, K. Wrenn	0.50	551.00	275.50
Tong, Chia-Hui	Senior Manager	7/27/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	683.00	273.20
Ancona, Christopher	Senior	7/27/2023	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	415.00	166.00
Scott, James	Client Serving Contractor JS	7/27/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	600.00	240.00
Lowery, Kristie L	National Partner/Principal	7/27/2023	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	1,040.00	416.00
Mistler, Brian M	Manager	7/27/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	551.00	220.40
Shea JR, Thomas M	Partner/Principal	7/27/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	866.00	346.40
Berman, Jake	Senior Manager	7/27/2023	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schulte to discuss progress, status and action items. EY attendees: C. Ancona, C. Tong, T. Shea, J. Scott, J. Berman, B. Mistler, K. Lowery	0.40	683.00	273.20
Gibson, Mitch	Senior	7/27/2023	Transfer Pricing	Internal call on the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.50	415.00	207.50
Di Stefano, Giulia	Senior	7/27/2023	Transfer Pricing	Internal call on the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.50	415.00	207.50
Figueroa, Carolina S	Senior	7/27/2023	Transfer Pricing	Internal call on the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.50	415.00	207.50
Di Stefano, Giulia	Senior	7/27/2023	Transfer Pricing	Internal call on the Transfer pricing documentation. Participants: G. Di Stefano, D. McComber	0.50	415.00	207.50
McComber, Donna	National Partner/Principal	7/27/2023	Transfer Pricing	Internal call on the Transfer pricing documentation. Participants: G. Di Stefano, D. McComber	0.50	1,040.00	520.00
Billings, Phoebe	Senior	7/27/2023	Transfer Pricing	Regroup call on IC Loans	0.80	415.00	332.00
Di Stefano, Giulia	Senior	7/27/2023	Transfer Pricing	Internal call on the implications of outstanding loans. Participants: L. Lovelace, D. Bailey, A. Bost, D. McComber, P. J. Billings, G. Di Stefano, N. Jain	0.80	415.00	332.00
McComber, Donna	National Partner/Principal	7/27/2023	Transfer Pricing	Internal call on the implications of outstanding loans. Participants: L. Lovelace, D. Bailey, A. Bost, D. McComber, P. J. Billings, G. Di Stefano, N. Jain	0.80	1,040.00	832.00
Bailey, Doug	Partner/Principal	7/27/2023	US International Tax	Internal call on the implications of outstanding loans. Participants: L. Lovelace, D. Bailey, A. Bost, D. McComber, P. J. Billings, G. Di Stefano, N. Jain	0.80	866.00	692.80
Bost, Anne	Managing Director	7/27/2023	Transfer Pricing	Internal call on the implications of outstanding loans. Participants: L. Lovelace, D. Bailey, A. Bost, D. McComber, P. J. Billings, G. Di Stefano, N. Jain	0.80	814.00	651.20
Jain, Nikhil	Partner/Principal	7/27/2023	Transfer Pricing	Internal call on the implications of outstanding loans. Participants: L. Lovelace, D. Bailey, A. Bost, D. McComber, P. J. Billings, G. Di Stefano, N. Jain	0.80	866.00	692.80

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Lovelace, Lauren	Partner/Principal	7/27/2023	US International Tax	Internal call on the implications of outstanding loans. Participants: L. Lovelace, D. Bailey, A. Bost, D. McComber, P. J. Billings, G. Di Stefano, N. Jain	0.80	866.00	692.80
MacLean, Corrie	Senior	7/27/2023	Non US Tax	Meeting to discuss general entity compliance/governance obligations for all foreign entities. Attendees: D. Hammon, C. MacLean, S. McNary, T. Shea, J. Scott, T. Knoeller	0.40	415.00	166.00
Scott, James	Client Serving Contractor JS	7/27/2023	US Income Tax	Meeting to discuss general entity compliance/governance obligations for all foreign entities. Attendees: D. Hammon, C. MacLean, S. McNary, T. Shea, J. Scott, T. Knoeller	0.40	600.00	240.00
Hammon, David Lane	Manager	7/27/2023	Non US Tax	Meeting to discuss general entity compliance/governance obligations for all foreign entities. Attendees: D. Hammon, C. MacLean, S. McNary, T. Shea, J. Scott, T. Knoeller	0.40	551.00	220.40
Shea JR, Thomas M	Partner/Principal	7/27/2023	Non US Tax	Meeting to discuss general entity compliance/governance obligations for all foreign entities. Attendees: D. Hammon, C. MacLean, S. McNary, T. Shea, J. Scott, T. Knoeller	0.40	866.00	346.40
Knoeller, Thomas J.	Client Serving Contractor TJK	7/27/2023	Non US Tax	Meeting to discuss general entity compliance/governance obligations for all foreign entities. Attendees: D. Hammon, C. MacLean, S. McNary, T. Shea, J. Scott, T. Knoeller	0.40	430.00	172.00
MacLean, Corrie	Senior	7/27/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	415.00	207.50
Staromiejska, Kinga	Manager	7/27/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
Hammon, David Lane	Manager	7/27/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
MacLean, Corrie	Senior	7/27/2023	Non US Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: C. MacLean, D. Hammon, T. Hamano	0.50	415.00	207.50
Hamano, Taisuke	Senior Manager	7/27/2023	US International Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: C. MacLean, D. Hammon, T. Hamano	0.50	683.00	341.50
Hammon, David Lane	Manager	7/27/2023	Non US Tax	Meeting with Japan desk to review and update foreign compliance summary. Attendees: C. MacLean, D. Hammon, T. Hamano	0.50	551.00	275.50
MacLean, Corrie	Senior	7/27/2023	Non US Tax	Meeting with EY Panama to review and update foreign compliance summary. Attendees: C. MacLean, D. Hammon, A. Rios	0.50	415.00	207.50
Rios Collado, Adriana	Senior Manager	7/27/2023	Non US Tax	Meeting with EY Panama to review and update foreign compliance summary. Attendees: C. MacLean, D. Hammon, A. Rios	0.50	683.00	341.50
Hammon, David Lane	Manager	7/27/2023	Non US Tax	Meeting with EY Panama to review and update foreign compliance summary. Attendees: C. MacLean, D. Hammon, A. Rios	0.50	551.00	275.50
Flagg, Nancy A.	Managing Director	7/27/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	814.00	325.60
Gil Diez de Leon, Marta	Manager	7/27/2023	Value Added Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	551.00	220.40
Lowery, Kristie L.	National Partner/Principal	7/27/2023	Payroll Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	1,040.00	416.00
MacLean, Corrie	Senior	7/27/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	415.00	166.00
Tong, Chia-Hui	Senior Manager	7/27/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	683.00	273.20

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Ancona, Christopher	Senior	7/27/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	415.00	166.00
Srivastava, Nikita Asutosh	Manager	7/27/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services.	0.40	551.00	220.40
Hernandez, Nancy I.	Senior Manager	7/27/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	683.00	273.20
Bailey, Doug	Partner/Principal	7/27/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	866.00	346.40
Bost, Anne	Managing Director	7/27/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	814.00	325.60
Haas, Zach	Senior Manager	7/27/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	683.00	273.20
Katelas, Andreas	Senior	7/27/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	415.00	166.00
Borts, Michael	Managing Director	7/27/2023	ACR Bookkeeping/ACR Statutory Reporting	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	814.00	325.60
Jayanthi, Lakshmi	Senior Manager	7/27/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	683.00	273.20
Scott, James	Client Serving Contractor JS	7/27/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	600.00	240.00
McComber, Donna	National Partner/Principal	7/27/2023	Transfer Pricing	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	1,040.00	416.00
Staromiejska, Kinga	Manager	7/27/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	551.00	220.40

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Healy,John	Senior Manager	7/27/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. Attendees: T. Shea, C. Tong, H. Choudary, C. Ancona, K. Staromiejska, B. Mistler, L. Lovelace, A. katelas, A. Farrar, C. MacLean, E. Hall, D. McComber, D. Katsnelson, J. Berman, J. Scott, J. Healy, K. Wrenn, K. Lowery, M. Borts, M. Gil Diez De Leon, N. Flagg, N. Hernandez, W. Bieganski, Z. Haas, N. Srivastava	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	7/27/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	200.00	80.00
Musano,Matthew Albert	Senior Manager	7/27/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	683.00	273.20
Lovelace,Lauren	Partner/Principal	7/27/2023	US International Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	866.00	346.40
Choudary,Hira	Staff	7/27/2023	Project Management Office Transition	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	236.00	94.40
Hall,Emily Melissa	Senior	7/27/2023	US State and Local Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	415.00	166.00
Hammon,David Lane	Manager	7/27/2023	Non US Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	551.00	220.40
Mistler,Brian M	Manager	7/27/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	551.00	220.40
Shea JR,Thomas M	Partner/Principal	7/27/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	866.00	346.40
Berman,Jake	Senior Manager	7/27/2023	US Income Tax	Bi-weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. The meeting includes the following attendees: C. Ancona, E. Hall, D. McComber, T. Shea, D. Hammon, W. Bieganski, J. Scott, K. Lowery, K. Staromiejska, L. Lovelace, D. Bailey, A. Bost, M. Musano, J. Berman, C. MacLean, Z. Haas, J. Healy, A. Katelas, B. Mistler, C. Tong, H. Choudary, N. Flagg, M. Leon, M. Borts, N. Hernandez, N. Srivastava, L. Jayanthi	0.40	683.00	273.20
Srivastava,Nikita Asutosh	Manager	7/27/2023	ACR Bookkeeping/ACR Statutory Reporting	Review and follow up of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	0.60	551.00	330.60
Billings,Phoebe	Senior	7/27/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.60	415.00	249.00
Hall,Olivia	Staff	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	236.00	141.60
Katsnelson,David	Manager	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	551.00	330.60
McComber,Donna	National Partner/Principal	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	1,040.00	624.00
Di Stefano,Giulia	Senior	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	415.00	249.00
Gibson,Mitch	Senior	7/27/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.60	415.00	249.00
Figueroa,Carolina S	Senior	7/27/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.60	415.00	249.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Reddy,Pranav	Senior	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	415.00	249.00
Marie,Hameed	Senior	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	415.00	249.00
Bost,Anne	Managing Director	7/27/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, J. Parga, F. Wisniewski-Pena, P. Reddy, D. McComber, G. Stefano, M. Gibson, C. Figueroa	0.60	814.00	488.40
Wisniewski-Pena,Fernando	Staff	7/27/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.60	236.00	141.60
Hernandez,Nancy I.	Senior Manager	7/27/2023	Non US Tax	Review of Germany deliverables related to monthly bookkeeping/reporting	0.50	683.00	341.50
Hernandez,Nancy I.	Senior Manager	7/27/2023	Non US Tax	Follow up with Switzerland on latest updates and receipt of data	0.30	683.00	204.90
Jain,Nikhil	Partner/Principal	7/27/2023	Transfer Pricing	Benchmarking loans 106-FA5, 60 FA13 and report begin drafting	2.90	866.00	2,511.40
Hamano,Taisuke	Senior Manager	7/27/2023	Non US Tax	Internal Call with Kinga, David and Corrie. To review and updated the excel sheet of tax compliance status for 3 FTX Japan entities including general requirements, due date, penalties etc.	1.00	683.00	683.00
Zhang,Shannon	Staff	7/27/2023	US Income Tax	Prepare RGL report to test reportable transactions	4.10	236.00	967.60
Thomas,Sajani	Staff	7/27/2023	Transfer Pricing	APAC Contract R&D Benchmarking - Accept/Reject	7.50	236.00	1,770.00
Huang,Ricki	Senior	7/27/2023	US Income Tax	NA Trading Benchmarking - Accept/Reject	3.00	415.00	1,245.00
Walker,Rachael Leigh Braswell	Partner/Principal	7/27/2023	Payroll Tax	Preparing Fed Return	0.50	866.00	433.00
Billings,Phoebe	Senior	7/27/2023	Transfer Pricing	Continue reviewing token option plan documents to be analyzed	3.00	415.00	1,245.00
Billings,Phoebe	Senior	7/27/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	0.50	415.00	207.50
Hall,Olivia	Staff	7/27/2023	Transfer Pricing	Existing Loan analysis	2.30	236.00	542.80
Gibson,Mitch	Senior	7/27/2023	Transfer Pricing	TP documentation continued review	3.90	415.00	1,618.50
Gibson,Mitch	Senior	7/27/2023	Transfer Pricing	Transfer Pricing doc review and editing for consistency.	2.30	415.00	954.50
Zhuo,Melody	Staff	7/27/2023	Tax Advisory	Continued Transfer Pricing doc review and editing for consistency.	3.00	236.00	708.00
Zhuo,Melody	Staff	7/27/2023	Tax Advisory	FTX International Tax Compliance - SPA Analysis	2.00	236.00	472.00
Zhuo,Melody	Staff	7/27/2023	Tax Advisory	FTX International Tax Compliance - Tracker Data Analysis	3.00	236.00	708.00
Zhuo,Melody	Staff	7/27/2023	Tax Advisory	FTX International Tax Compliance - Organization	3.00	236.00	708.00
Zhuo,Melody	Staff	7/27/2023	Tax Advisory	FTX International Tax Compliance - Tracker Maintenance	3.00	236.00	708.00
Zhuo,Melody	Staff	7/27/2023	Tax Advisory	FTX International Tax Compliance - Client Info Request	3.00	236.00	708.00
Musano,Matthew Albert	Senior Manager	7/27/2023	US State and Local Tax	Review of implications for changes to calendar year end date for state and local tax returns.	0.50	683.00	341.50
Wong,Maddie	Staff	7/27/2023	US Income Tax	Prepping draft priority 1 returns	2.10	236.00	495.60
Wong,Maddie	Staff	7/27/2023	US Income Tax	Prepping draft priority 2 returns	2.90	236.00	684.40
Wong,Maddie	Staff	7/27/2023	US Income Tax	Prepping draft priority 3 returns	1.20	236.00	283.20
Camargos,Lorraine Silva	Senior	7/27/2023	Payroll Tax	Payroll 2023 - Additional journal requested by the client (requested by the pension fund concerning the announcement of the departure of employees who left the company during the year)	0.60	415.00	249.00
Camargos,Lorraine Silva	Senior	7/27/2023	Payroll Tax	Payroll 2023 - posting file for accounting preparation	0.30	415.00	124.50
Lowery,Kristie L	National Partner/Principal	7/27/2023	Payroll Tax	Comparison of Payroll records to the preliminary equity analysis results	1.70	1,040.00	1,768.00
Lowery,Kristie L	National Partner/Principal	7/27/2023	Payroll Tax	Finalization and review of IRS audit IDR responses due 7/31/2023 to Kathy Schultea (CAO FTX) for approval to deliver to auditor and update to IRS reporting tracker.	0.80	1,040.00	832.00
Lowery,Kristie L	National Partner/Principal	7/27/2023	Payroll Tax	Review and finalization of employment tax agenda for meeting with Kathryn Schultea (CAO of FTX) on 8/2/2023 on open IRS IDRs and analysis as well as updates on state reporting and claimant documentation	1.10	1,040.00	1,144.00
Wrenn,Kaitlin Doyle	Manager	7/27/2023	Payroll Tax	Payroll records review against the preliminary equity analysis results	2.50	551.00	1,377.50
Wrenn,Kaitlin Doyle	Manager	7/27/2023	Payroll Tax	Finalize IRS audit July IDR responses post Kathy Schultea (FTX) approval for delivery to auditor and update to IRS reporting tracker.	1.20	551.00	661.20
Wrenn,Kaitlin Doyle	Manager	7/27/2023	Payroll Tax	Employment tax agenda preparation for meeting with Kathryn Schultea (FTX) next week on open IRS analysis, updates on state reporting and claimant documentation	1.40	551.00	771.40
Leston,Juan	Partner/Principal	7/27/2023	ACR Bookkeeping/ACR Statutory Reporting	Calls - E-mails - Review	1.50	866.00	1,299.00
Castillo,Irvin Giovanni	Staff	7/27/2023	US State and Local Tax	Called Mississippi Department of Revenue to inquire about notices received to determine updated liability and reason for notice.	0.50	236.00	118.00
Castillo,Irvin Giovanni	Staff	7/27/2023	US State and Local Tax	Reviewed tax year 2020 and 2021 tax returns to discuss certain items when speaking with the Department of Revenue representative.	0.30	236.00	70.80
Choudary,Hira	Staff	7/27/2023	Project Management Office Transition	Sent out leads call notes to the FTX team	0.50	236.00	118.00
Di Stefano,Giulia	Senior	7/27/2023	Transfer Pricing	Drafted Transfer pricing documentation	8.40	415.00	3,486.00
Wisniewski-Pena,Fernando	Staff	7/27/2023	Transfer Pricing	Updated Comparable Functions	1.00	236.00	236.00
Hall,Emily Melissa	Senior	7/27/2023	US State and Local Tax	Drafted calculations for Washington Business & Occupation Quarter 1 & Quarter 2 reports for [REDACTED] entity	1.80	415.00	747.00
Johnson,Derrick Joseph	Staff	7/27/2023	US State and Local Tax	Updated FTX Claims log to reflect new claims received from Kroll on 7/27.	0.90	236.00	212.40
Katsnelson,David	Manager	7/27/2023	Transfer Pricing	Continue review of TPD	1.60	551.00	881.60
Hammon,David Lane	Manager	7/27/2023	Non US Tax	Correspondences in relation to the due diligence/upcoming filings for the foreign entities	2.60	551.00	1,432.60
Hammon,David Lane	Manager	7/27/2023	Non US Tax	Updating of India due diligence summary	1.20	551.00	661.20
Hammon,David Lane	Manager	7/27/2023	Non US Tax	Updating of Panama due diligence summary	1.10	551.00	606.10
Hammon,David Lane	Manager	7/27/2023	Non US Tax	Correspondences concerning outstanding items for the Liechtenstein due diligence summary	1.30	551.00	716.30
Hammon,David Lane	Manager	7/27/2023	Non US Tax	Review/updates of the aggregated due diligence summary for the foreign entities prior to walkthrough with leadership (formatting, summary tabs, summary of outstanding data points)	3.20	551.00	1,763.20
Kooiker,Darcy	Managing Director	7/27/2023	US State and Local Tax	Responded to question sent by E. Hall regarding Washington's treatment of gross versus net when calculating Washington sourced receipts.	0.50	814.00	407.00
MacLean,Corrie	Senior	7/27/2023	Non US Tax	Communicate with foreign teams for country deliverables, prepare tax and financial reporting PSMs for Japan	2.30	415.00	954.50
Tong,Chia-Hui	Senior Manager	7/27/2023	Project Management Office Transition	Prepare agenda and talk points for internal team leads call to review upcoming deliverables and timelines	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	7/27/2023	Project Management Office Transition	Prepare agenda and talk points for tax compliance meeting with FTX team	0.50	683.00	341.50
Tong,Chia-Hui	Senior Manager	7/27/2023	Project Management Office Transition	Update descriptions for scope for next phase of work	3.10	683.00	2,117.30
Figueroa,Carolina S	Senior	7/27/2023	Transfer Pricing	TP Doc. Draft, economic analysis	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/27/2023	Transfer Pricing	TP Doc. Draft, continuation of the economic analysis	3.60	415.00	1,494.00
Mistler,Brian M	Manager	7/27/2023	US Income Tax	Review of tax return information and updates to outstanding requests	2.60	551.00	1,432.60
Mistler,Brian M	Manager	7/27/2023	US Income Tax	Research re: tax filing procedures	2.60	551.00	1,432.60
Mistler,Brian M	Manager	7/27/2023	Non-working travel (billed at 50% of rates)	Travel from Newark, NJ to Dallas, TX after meetings	2.60	275.50	716.30
Geisler,Arthur	Staff	7/27/2023	Information Reporting	Call Jürg + emails update + send TB and GL 2022 for 2 entities	2.00	236.00	472.00
Glatstein,Arielle	Staff	7/27/2023	Tax Advisory	Workpaper updates	0.80	236.00	188.80
Karan,Anna Suncheuri	Staff	7/27/2023	Tax Advisory	Mapping the Zubr Limited Trial Balance	3.00	236.00	708.00
Karan,Anna Suncheuri	Staff	7/27/2023	Tax Advisory	Working on the Zubr Limited 5471	5.00	236.00	1,180.00
Karan,Anna Suncheuri	Staff	7/27/2023	Tax Advisory	Team wide compliance meeting	0.50	236.00	118.00
Minchev,Georgi	Senior Manager	7/27/2023	Transfer Pricing	Loans benchmarking - review of draft Transfer pricing documentation writup of analysis for 5 additional loans, sent to larger team for review	4.20	683.00	2,868.60
Haas,Zach	Senior Manager	7/27/2023	US Income Tax	Ledger Prime response to Investor	0.30	683.00	204.90
Myers,Rayth T.	Senior Manager	7/27/2023	Tax Advisory	Reviewed email from D. Baily and L. Lovelace re: 9100 request	0.30	683.00	204.90

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Myers,Rayth T.	Senior Manager	7/27/2023	Tax Advisory	Researched and reviewed IRS tax authorities for change in tax year and filing 9100 request; drafted authority outline for IRS Form 8572R disclosure relating to change in tax year	2.40	683.00	1,639.20
Nunna,Ramesh kumar	Manager	7/27/2023	Technology	Alameda tax liability function conversion - support python to pyspark code conversion & data bricks SME guidance	1.60	551.00	881.60
Hung,Mo	Senior	7/27/2023	US Income Tax	RGL reportable transaction	0.20	415.00	83.00
Shea JR,Thomas M	Partner/Principal	7/27/2023	US Income Tax	Updates to materials and agenda for weekly status call with FTX leadership	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	7/27/2023	US Income Tax	Detailed review of trial balance and preliminary coding/book-tax adjustments for North Dimension Wireless and North Dimension, Inc.	1.40	866.00	1,212.40
Shea JR,Thomas M	Partner/Principal	7/27/2023	US Income Tax	Detailed review of trial balance and preliminary coding/book-tax adjustments for West Realm Shires Consolidated return (including WRS, Inc., FTX Lend, Hawaii Digital Assets, WRS Financial Services, Digital Custody Services, WRSS, Inc, and Ledger Holdings, Inc./LedgerX)	3.70	866.00	3,204.20
Shea JR,Thomas M	Partner/Principal	7/27/2023	US Income Tax	Detailed review of trial balance and preliminary coding/book-tax adjustments for Paper Bird, Inc.	1.30	866.00	1,125.80
Richardson,Audrey Sarah	Manager	7/27/2023	IRS Audit Matters	Worked on next steps in IDR process	1.00	551.00	551.00
Scott,James	Client Serving Contractor JS	7/27/2023	US Income Tax	2022 federal tax return technical analysis	1.80	600.00	1,080.00
Scott,James	Client Serving Contractor JS	7/27/2023	US Income Tax	Review of Phase One diligence output	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	7/27/2023	Non US Tax	Non-US tax compliance assistance APAC region	0.40	600.00	240.00
Marie,Hameed	Senior	7/27/2023	Transfer Pricing	Started working on the CBCR report. which includes calculating and summarizing several items for each jurisdiction for all companies operating in this jurisdiction by using and analyzing trial balances and income statements for December 2022.	3.90	415.00	1,618.50
Marie,Hameed	Senior	7/27/2023	Transfer Pricing	Continued working on the CBCR report. which includes calculating and summarizing several items for each jurisdiction for all companies operating in this jurisdiction by using and analyzing trial balances and income statements for December 2022.	3.00	415.00	1,245.00
Marie,Hameed	Senior	7/27/2023	Transfer Pricing	Finalizing the CBCR calculations.	1.10	415.00	456.50
McComber,Donna	National	7/27/2023	Transfer Pricing	Work on benchmarks for loans	1.90	1,040.00	1,976.00
Pierce,Brandon	Staff	7/27/2023	Payroll Tax	Calls for various FTX entities. Updating the master tracker with necessary updates.	1.00	236.00	236.00
John Mathew,Abel	Senior	7/27/2023	ACR Bookkeeping/ACR Statutory Reporting	Day 2: Due Diligence data update for Ireland, Panama, UAE, Japan and Liechtenstein	2.00	415.00	830.00
Bailey,Doug	Partner/Principal	7/27/2023	Tax Advisory	FTX Debtors 2022 taxable year-end change	5.10	866.00	4,416.60
Bailey,Doug	Partner/Principal	7/27/2023	Tax Advisory	2022 international compliance	1.10	866.00	952.60
Bailey,Doug	Partner/Principal	7/27/2023	Tax Advisory	Evaluate certain international tax elections filed by the companies	0.50	866.00	433.00
Sivakumar,Chandilya	Staff	7/27/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	3.00	236.00	708.00
Sivakumar,Chandilya	Staff	7/27/2023	Transfer Pricing	Worked on benchmarking analysis for outstanding loans	4.00	236.00	944.00
Gorman,Doug A	Manager	7/27/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of other exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/27/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Huobi exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/27/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bittrex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.80	551.00	991.80
Cahalane,Shawn M.	Manager	7/27/2023	Fee/Employment Applications	Finalize the application and exhibits for the March fee statement	2.80	525.00	1,470.00
Cahalane,Shawn M.	Manager	7/27/2023	Fee/Employment Applications	Continue finalizing the application and exhibits for the March fee statement	2.20	525.00	1,155.00
Huang,Yuan	Staff	7/28/2023	Non US Tax	Meeting with FTX Trading GmbH (Germany) to discuss accounting and financial statement status and information with Jürg Bavaud (FTX). From EY T. Nguyen, Y. Huang and D. Mosdzin.	0.80	236.00	188.80
Nguyen,Thinh	Staff	7/28/2023	Non US Tax	Meeting with FTX Trading GmbH (Germany) to discuss accounting and financial statement status and information with Jürg Bavaud (FTX). From EY T. Nguyen, Y. Huang and D. Mosdzin.	0.80	236.00	188.80
Mosdzin,Dennis	Senior Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting with FTX Trading GmbH (Germany) to discuss accounting and financial statement status and information with Jürg Bavaud (FTX). From EY T. Nguyen, Y. Huang and D. Mosdzin.	0.80	683.00	546.40
Gibson,Mitch	Senior	7/28/2023	Transfer Pricing	Internal call on the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Di Stefano,Giulia	Senior	7/28/2023	Transfer Pricing	Internal call on the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Figueroa,Carolina S	Senior	7/28/2023	Transfer Pricing	Internal call on the transfer pricing documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Tong,Chia-Hui	Senior Manager	7/28/2023	Project Management Office Transition	Review and update the status of tax deliverables with B. Mistler, J. Berman, C. Tong	0.50	683.00	341.50
Mistler,Brian M	Manager	7/28/2023	US Income Tax	Review and update the status of tax deliverables with B. Mistler, J. Berman, C. Tong	0.50	551.00	275.50
Berman,Jake	Senior Manager	7/28/2023	US Income Tax	Review and update the status of tax deliverables with B. Mistler, J. Berman, C. Tong	0.50	683.00	341.50
MacLean,Corrie	Senior	7/28/2023	Non US Tax	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Srivastava, A. Mathew, M. Borts, C. MacLean	0.30	415.00	124.50
Srivastava,Nikita Asutosh	Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Srivastava, A. Mathew, M. Borts, C. MacLean	0.30	551.00	165.30
Borts,Michael	Managing Director	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Srivastava, A. Mathew, M. Borts, C. MacLean	0.30	814.00	244.20
John Mathew,Abel	Senior	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR and Non-US direct tax workstreams to discuss current outstanding items. Attendees: N. Srivastava, A. Mathew, M. Borts, C. MacLean	0.30	415.00	124.50
MacLean,Corrie	Senior	7/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	415.00	207.50
Staromiejska,Kinga	Manager	7/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. Attendees: D. Hammon, C. MacLean, K. Staromiejska	0.50	551.00	275.50
MacLean,Corrie	Senior	7/28/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	415.00	207.50
Staromiejska,Kinga	Manager	7/28/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	551.00	275.50

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Hammon,David Lane	Manager	7/28/2023	Non US Tax	Weekly recap and upcoming items for next week concerning transition workstream. Attendees: D. Hammon, K. Staromiejska, C. MacLean	0.50	551.00	275.50
Fitzgerald,Kaitlin Rose	Staff	7/28/2023	Payroll Tax	Internal meeting to discuss new files received on 83(b) elections and updates to the equity compensation calculations. Participants: R. Walker, K. Fitzgerald.	0.50	236.00	118.00
Walker,Rachael Leigh Braswell	Partner/Principal	7/28/2023	Payroll Tax	Internal meeting to discuss new files received on 83(b) elections and updates to the equity compensation calculations. Participants: R. Walker, K. Fitzgerald.	0.50	866.00	433.00
Sun,Yuchen	Senior	7/28/2023	US State and Local Tax	Internal meeting to walk staff through how to use state tax automated compliance for FTX tax year 2022 state compliance. Meeting attendees: E. Hall, Y. Sun, R. Eikenes, S. Gabison	1.90	415.00	788.50
Gabison,Salome	Staff	7/28/2023	US State and Local Tax	Internal meeting to walk staff through how to use state tax automated compliance for FTX tax year 2022 state compliance. Meeting attendees: E. Hall, Y. Sun, R. Eikenes, S. Gabison	1.90	236.00	448.40
Eikenes,Ryan	Staff	7/28/2023	US State and Local Tax	Internal meeting to walk staff through how to use state tax automated compliance for FTX tax year 2022 state compliance. Meeting attendees: E. Hall, Y. Sun, R. Eikenes, S. Gabison	1.90	236.00	448.40
Hall,Emily Melissa	Senior	7/28/2023	US State and Local Tax	Internal meeting to walk staff through how to use state tax automated compliance for FTX tax year 2022 state compliance. Meeting attendees: E. Hall, Y. Sun, R. Eikenes, S. Gabison	1.90	415.00	788.50
Billings,Phoebe	Senior	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: D. Katsnelson, D. McComber, P. Billings, G. Di Stefano	0.90	415.00	373.50
Di Stefano,Giulia	Senior	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: D. Katsnelson, D. McComber, P. Billings, G. Di Stefano	0.90	415.00	373.50
McComber,Donna	National Partner/Principal	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: D. Katsnelson, D. McComber, P. Billings, G. Di Stefano	0.90	1,040.00	936.00
Gibson,Mitch	Senior	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Di Stefano,Giulia	Senior	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Figueroa,Carolina S	Senior	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: G. Di Stefano, C. Figueroa, M. Gibson	0.80	415.00	332.00
Billings,Phoebe	Senior	7/28/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables	0.70	415.00	290.50
Hall,Olivia	Staff	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	236.00	165.20
Katsnelson,David	Manager	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	551.00	385.70
Marie,Hameed	Senior	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	415.00	290.50
McComber,Donna	National Partner/Principal	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	1,040.00	728.00
Brzozowski,John Charles	Senior	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	415.00	290.50
Figueroa,Carolina S	Senior	7/28/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.70	415.00	290.50
Gibson,Mitch	Senior	7/28/2023	Transfer Pricing	Matter code should be "Transfer Pricing" ??	0.70	415.00	290.50
Di Stefano,Giulia	Senior	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	415.00	290.50
Reddy,Pranav	Senior	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	415.00	290.50
Bost,Anne	Managing Director	7/28/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Billings, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, D. McComber, M. Gibson, N. Yuan, C. Figueroa, H. Marie	0.70	814.00	569.80
Wisniewski-Pena,Fernando	Staff	7/28/2023	Transfer Pricing	Daily call on status of the transfer pricing deliverables. Participants: G. Di Stefano, D. Katsnelson, P. J. Billings, H. Marie, A. Bost, F. Wisniewski-Pena, Joaquin F. Mould Parga	0.70	236.00	165.20
Srivastava,Nikita Asutosh	Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting with ACR team to discuss current outstanding items, follow up and questions.	0.50	551.00	275.50
Hernandez,Nancy I.	Senior Manager	7/28/2023	Non US Tax	Review and delivery of January deliverables for Germany entity to J. Bavaud	0.60	683.00	409.80
Huang,Yuan	Staff	7/28/2023	Non US Tax	Internal Meeting with Dennis, Thinh: Summarize the feedback from Jürg regarding the month-end closing of January 2023; Discuss with Dennis the unusual balances for liabilities accounts 3720, 3730, and 3740 for the year 2022.	0.50	236.00	118.00
Huang,Yuan	Staff	7/28/2023	Non US Tax	Discuss with Dennis the unusual balances for liabilities accounts 3720, 3730, and 3740 for the year 2022	0.50	236.00	118.00
Nguyen,Thinh	Staff	7/28/2023	Non US Tax	Internal Meeting with Dennis, Yuan: Summarize the feedback from Jürg regarding the month-end closing of January 2023;	0.50	236.00	118.00
Sethi,Navin	Partner/Principal	7/28/2023	US Income Tax	Discussing issues on ledger prime tax entity	2.00	866.00	1,732.00
Thomas,Sajani	Staff	7/28/2023	Transfer Pricing	Benchmarking elimination Matrix updates - APAC IT Services, APAC Contract R&D	3.40	236.00	802.40
Huang,Ricki	Senior	7/28/2023	US Income Tax	Reviewing Fed Return	2.00	415.00	830.00
Billings,Phoebe	Senior	7/28/2023	Transfer Pricing	Reviewing benchmarking sets generated for APAC and Americas regions	2.10	415.00	871.50
Billings,Phoebe	Senior	7/28/2023	Transfer Pricing	Loan exposure calculations based on interest rate benchmarking results	2.00	415.00	830.00
Hall,Olivia	Staff	7/28/2023	Transfer Pricing	Review transfer pricing documentation	1.40	236.00	330.40
Gibson,Mitch	Senior	7/28/2023	Transfer Pricing	Drafting economic analysis for Transfer Pricing Documentation.	3.90	415.00	1,618.50
Gibson,Mitch	Senior	7/28/2023	Transfer Pricing	Editing economic analysis for Transfer Pricing doc.	3.00	415.00	1,245.00
Zhuo,Melody	Staff	7/28/2023	Tax Advisory	FTX International Tax Compliance - Workpaper Design	2.00	236.00	472.00
Zhuo,Melody	Staff	7/28/2023	Tax Advisory	FTX International Tax Compliance - Client Communication	3.00	236.00	708.00
Zhuo,Melody	Staff	7/28/2023	Tax Advisory	FTX International Tax Compliance - Inter-team Communication	2.00	236.00	472.00
Musano,Matthew Albert	Senior Manager	7/28/2023	US State and Local Tax	Review of email sent by E. Hall relating to Washington tax position for entity.	0.50	683.00	341.50
Fitzgerald,Kaitlin Rose	Staff	7/28/2023	Payroll Tax	Review new files provided from Blockfolio on 83(b) elections for West Realm employees and update equity analysis	1.80	236.00	424.80
Castillo,Irvin Giovanni	Staff	7/28/2023	US State and Local Tax	Called Louisiana Department of Revenue to speak with another agent to determine potential tax issues for the notice period.	0.20	236.00	47.20
Castillo,Irvin Giovanni	Staff	7/28/2023	US State and Local Tax	Called Arkansas Department of Revenue regarding notices for entity and received information that a revenue agent will call on 7/31/23 to walk through the questions.	0.40	236.00	94.40
Castillo,Irvin Giovanni	Staff	7/28/2023	US State and Local Tax	Called Mississippi Department of Revenue to follow up on additional questions based on notices received.	0.30	236.00	70.80
Castillo,Irvin Giovanni	Staff	7/28/2023	US State and Local Tax	Reviewed tracker and compiled list of notices that required tax returns to verify information when calling certain states. Drafted email to E. Hall requesting tax returns.	1.20	236.00	283.20

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Castillo,Irvin Giovanni	Staff	7/28/2023	US State and Local Tax	Response to E. Hall's email regarding obtaining tax returns for certain FTX entities.	0.20	236.00	47.20
Castillo,Irvin Giovanni	Staff	7/28/2023	US State and Local Tax	Drafted email to E. Hall regarding California notice to determine the correct contact.	0.20	236.00	47.20
Di Stefano,Giulia	Senior	7/28/2023	Transfer Pricing	Drafted Transfer pricing documentation	8.50	415.00	3,527.50
Hall,Emily Melissa	Senior	7/28/2023	US State and Local Tax	Provided state and local tax updates to Project Management Office ("PMO") weekly PowerPoint update slide.	0.20	415.00	83.00
Hall,Emily Melissa	Senior	7/28/2023	US State and Local Tax	Drafted email to M. Cilia detailing filing position taken for Washington Business & Occupation Tax return for Quarter 1 & Quarter 2 2023.	1.20	415.00	498.00
Katsnelson,David	Manager	7/28/2023	Transfer Pricing	Continue review of TPD	1.30	551.00	716.30
Katsnelson,David	Manager	7/28/2023	Transfer Pricing	TPD writing - interest rate benchmarking	2.50	551.00	1,377.50
Katsnelson,David	Manager	7/28/2023	Transfer Pricing	Internal meeting on TP Documentation. Participants: D. Katsnelson, D. McComber, P. Billinas, G. Di Stefano	0.90	551.00	495.90
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Correspondences with FTX leadership and legal counsel covering status of due diligence/upcoming filings for the foreign entities	0.70	551.00	385.70
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Correspondences regarding and drafting/updating of the Antigua due diligence summary	1.30	551.00	716.30
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Correspondences concerning the status of the due diligence procedures and timing for addressing compliance obligations for Cyprus and Gibraltar	0.60	551.00	330.60
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Correspondences regarding Hong Kong tax/accounting support	0.40	551.00	220.40
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Correspondences regarding and drafting/updating of the Liechtenstein due diligence summary	1.30	551.00	716.30
Hammon,David Lane	Manager	7/28/2023	Non US Tax	Review/edits to the foreign sections of the overall due diligence PowerPoint	1.10	551.00	606.10
MacLean,Corrie	Senior	7/28/2023	Non US Tax	Workstreams and local teams communications, tracking sheet updates, review historical documents received, classify and update master document tracking sheet	2.70	415.00	1,120.50
Tong,Chia-Hui	Senior Manager	7/28/2023	Project Management Office Transition	Prepare weekly status slide on progress of tax deliverables	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	7/28/2023	Project Management Office Transition	Update due diligence deck with next set of edits	3.70	683.00	2,527.10
Figueroa,Carolina S	Senior	7/28/2023	Transfer Pricing	TP Doc draft, edits on economic analysis	3.90	415.00	1,618.50
Figueroa,Carolina S	Senior	7/28/2023	Transfer Pricing	TP Doc draft, economic analysis review and edits	3.30	415.00	1,369.50
Mistler,Brian M	Manager	7/28/2023	US Income Tax	Review of trial balance coding on second batch of entities	1.20	551.00	661.20
Mistler,Brian M	Manager	7/28/2023	US Income Tax	Update due diligence slide deck for Phase 1 presentation	2.30	551.00	1,267.30
Glatstein,Arielle	Staff	7/28/2023	Tax Advisory	5471s	1.50	236.00	354.00
Karan,Anna Suncheuri	Staff	7/28/2023	Tax Advisory	Team wide compliance meeting	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	7/28/2023	Tax Advisory	Mapping the Japan Services Trial balance	3.00	236.00	708.00
Karan,Anna Suncheuri	Staff	7/28/2023	Tax Advisory	Finding information regarding Japan Services	2.00	236.00	472.00
Karan,Anna Suncheuri	Staff	7/28/2023	Tax Advisory	Working on the Japan Services 5471	3.00	236.00	708.00
Ancona,Christopher	Senior	7/28/2023	Project Management Office Transition	Correspondence with foreign workstreams regarding status of tax deliverables	0.70	415.00	290.50
Ancona,Christopher	Senior	7/28/2023	Project Management Office Transition	Updates to the Project Management Office work items tracker for latest status of open items	1.20	415.00	498.00
Ancona,Christopher	Senior	7/28/2023	Project Management Office Transition	Updates to the agenda ahead of the call with M. Cilia and K. Schultea (FTX)	0.80	415.00	332.00
Ancona,Christopher	Senior	7/28/2023	Project Management Office Transition	Updates to the IRS IDR response tracker to account for outstanding/follow up items	0.60	415.00	249.00
Srivastava,Nikita Asutosh	Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Review and follow up of country statutory requirements for the due diligence report to be presented to FTX on Aug 3rd	0.20	551.00	110.20
Shea JR,Thomas M	Partner/Principal	7/28/2023	US Income Tax	Call with K. Jacobs (A&M) to discuss ongoing tax matters, status of 2022 tax return filings	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	7/28/2023	US Income Tax	Weekly meeting with A&M and S&C to review tax open items and issues. Participants: D. Hariton (S&C), K. Jacobs, C. Howe (A&M), T. Shea, B. Mistler, J. Scott, J. Berman (EY).	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	7/28/2023	US State and Local Tax	State tax claim review of New York City claim response	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	7/28/2023	US Income Tax	Review and edit PMO tax slide for the week	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	7/28/2023	Non US Tax	Non-US compliance for EMEA region	0.30	600.00	180.00
Berman,Jake	Senior Manager	7/28/2023	US Income Tax	Review of 2022 tax returns	1.20	683.00	819.60
Marie,Hameed	Senior	7/28/2023	Transfer Pricing	Started filing out the CBCR report schedules	3.80	415.00	1,577.00
Marie,Hameed	Senior	7/28/2023	Transfer Pricing	Continue filling out the CBCR report schedules	3.00	415.00	1,245.00
McComber,Donna	National Partner/Principal	7/28/2023	Transfer Pricing	Work on addressing questions re TP documentation	1.30	1,040.00	1,352.00
Bailey,Doug	Partner/Principal	7/28/2023	Tax Advisory	FTX Debtors taxable year-end change	3.00	866.00	2,598.00
Bailey,Doug	Partner/Principal	7/28/2023	Tax Advisory	2022 international compliance	2.10	866.00	1,818.60
Mosdzin,Dennis	Senior Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Review and working on the reporting of the FTX Trading GmbH January month-end reporting to EY US after Feedback from FTX Juerg Bavaud, regarding payroll, and invoices	1.70	683.00	1,161.10
Mosdzin,Dennis	Senior Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Internal Meeting with Yuan, Thin: Summarize the feedback from Jürg regarding the month-end closing of January 2023.	0.50	683.00	341.50
Mosdzin,Dennis	Senior Manager	7/28/2023	ACR Bookkeeping/ACR Statutory Reporting	Discuss with Yuan the unusual balances for liabilities accounts 3720, 3730, and 3740 for the year 2022.	0.50	683.00	341.50
Jain,Nikhil	Partner/Principal	7/28/2023	Transfer Pricing	Finalize and review report for 5 additional loans	2.60	866.00	2,251.60
Sivakumar,Chandilya	Staff	7/28/2023	Transfer Pricing	Worked on writing a brief summary of analysis for team discussion	5.00	236.00	1,180.00
Gorman,Doug A	Manager	7/28/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Kucoin exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/28/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Hitbtc exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/28/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Okex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	1.80	551.00	991.80
Cahalane,Shawn M.	Manager	7/28/2023	Fee/Employment Applications	Confidentiality review of May time entries	3.00	525.00	1,575.00
Zhuo,Melody	Staff	7/29/2023	US International Tax	FTX International Tax Compliance - Investments Data Analysis	2.00	236.00	472.00
Zhuo,Melody	Staff	7/29/2023	US International Tax	FTX International Tax Compliance - Investments Tax Analysis	2.00	236.00	472.00
Hammon,David Lane	Manager	7/29/2023	Non-working travel (billed at 50% of rates)	Travel from Cleveland, OH to New York, NY for meetings with FTX leadership and EY engagement team.	5.00	275.50	1,377.50
Karan,Anna Suncheuri	Staff	7/29/2023	US International Tax	Updating comments on Zubr Limited	2.00	236.00	472.00
Karan,Anna Suncheuri	Staff	7/29/2023	US International Tax	Mapping FTX Trading Ltd TB	3.00	236.00	708.00
Huang,Fei Yu	Staff	7/29/2023	US Income Tax	Work on K1 suite.	1.80	236.00	424.80
Gorman,Doug A	Manager	7/29/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Gateio exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/29/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Coinex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/29/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitfinex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.80	551.00	440.80
McComber,Donna	National Partner/Principal	7/30/2023	Transfer Pricing	Review draft TP master documentation report	1.90	1,040.00	1,976.00
Bote,Justin	Senior	7/30/2023	US Income Tax	Clifton Bay - Workbook Review / Updates	1.00	415.00	415.00
Huang,Ricki	Senior	7/30/2023	Non-working travel (billed at 50% of rates)	Travel from Boston, MA to New York, NY for in person client meeting in town	3.00	207.50	622.50

Exhibit A
Financial Oversight and Management Board for Puerto Rico
Summary of Fees by Professional
For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Ricki	Senior	7/30/2023	Non-working travel (billed at 50% of rates)	Travel from New York, NY to Boston, MA after in person client meeting in town	2.00	207.50	415.00
Zhuo,Melody	Staff	7/30/2023	US International Tax	FTX International Tax Compliance - Workpaper Prep	2.00	236.00	472.00
Zhuo,Melody	Staff	7/30/2023	US International Tax	FTX International Tax Compliance - Workpaper Review	2.00	236.00	472.00
Hammon,David Lane	Manager	7/30/2023	Non US Tax	Correspondences regarding various issues for foreign entities	2.20	551.00	1,212.20
Karan,Anna Suncheuri	Staff	7/30/2023	US International Tax	Finishing mapping the FTX Trading Ltd TB	3.00	236.00	708.00
Karan,Anna Suncheuri	Staff	7/30/2023	US International Tax	Working on the FTX Trading LTD 5471	7.00	236.00	1,652.00
Gorman,Doug A	Manager	7/30/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Kraken exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/30/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Cryptopia exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman,Doug A	Manager	7/30/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Upbit exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.80	551.00	440.80
Hall,Olivia	Staff	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	236.00	94.40
Gibson,Mitch	Senior	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	415.00	166.00
Di Stefano,Giulia	Senior	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	415.00	166.00
Katsnelson,David	Manager	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	551.00	220.40
Figueroa,Carolina S	Senior	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	415.00	166.00
Brzozowski,John Charles	Senior	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	415.00	166.00
Reddy,Pranav	Senior	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	415.00	166.00
Wisniewski-Pena,Fernando	Staff	7/31/2023	Transfer Pricing	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	236.00	94.40
Bost,Anne	Managing Director	7/31/2023	US Income Tax	Daily meeting on the status of the transfer pricing documentation. EY Attendees: O. Hall, A. Bost, D. Katsnelson, P. Reddy, J. Brzozowski, F. Wisniewski-Pena, J. Parga, G. Stefano, M. Gibson, C. Figueroa, N. Yuan	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Manager	7/31/2023	Payroll Tax	Working session through final agenda updates for Wednesday's meeting with Kathy Schultea (FTX) on employment tax IRS information document requests and other US payroll items. EY Attendees: J. DeVincenzo, K. Wrenn	2.10	551.00	1,157.10
DeVincenzo,Jennie	Managing Director	7/31/2023	Payroll Tax	Working session through final agenda updates for Wednesday's meeting with Kathy Schultea (FTX) on employment tax IRS information document requests and other US payroll items. EY Attendees: J. DeVincenzo, K. Wrenn	2.10	814.00	1,709.40
Hammon,David Lane	Manager	7/31/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. EY Attendees: A. Kall, A. Lapa, C. MacLean, D. Hammon, J. Scott, K. Goto, P. Mable, W. Wong	0.50	551.00	275.50
MacLean,Corrie	Senior	7/31/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. EY Attendees: A. Kall, A. Lapa, C. MacLean, D. Hammon, J. Scott, K. Goto, P. Mable, W. Wong	0.50	415.00	207.50
Goto,Keisuke	Senior Manager	7/31/2023	Transfer Pricing	Meeting to discuss Asia transfer pricing support. EY Attendees: A. Kall, A. Lapa, C. MacLean, D. Hammon, J. Scott, K. Goto, P. Mable, W. Wong	0.50	683.00	341.50
Wong,Wendy	Senior Manager	7/31/2023	Non US Tax	Meeting to discuss Asia transfer pricing support. EY Attendees: A. Kall, A. Lapa, C. MacLean, D. Hammon, J. Scott, K. Goto, P. Mable, W. Wong	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	7/31/2023	US Income Tax	Meeting to discuss Asia transfer pricing support. EY Attendees: A. Kall, A. Lapa, C. MacLean, D. Hammon, J. Scott, K. Goto, P. Mable, W. Wong	0.50	600.00	300.00
Rumford,Neil	Partner/Principal	7/31/2023	Non US Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	866.00	346.40
Hammon,David Lane	Manager	7/31/2023	Non US Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	551.00	220.40
MacLean,Corrie	Senior	7/31/2023	Non US Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	415.00	166.00
Hernandez,Nancy I.	Senior Manager	7/31/2023	Non US Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	683.00	273.20
Garcia,Casey	Senior	7/31/2023	US International Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	415.00	166.00
Srivastava,Nikita Asutosh	Manager	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	551.00	220.40
Dudrear,David	Managing Director	7/31/2023	US State and Local Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	814.00	325.60
Perez,Ellen Joy	Senior	7/31/2023	Non US Tax	Meeting to discuss compliance status of the Gibraltar entities. EY Attendees: C. Casey, J. John, C. MacLean, D. Hammon, E. Perez, J. Johnston, D. David, N. Hernandez, N. Rumford, N. Srivastava, v. Belt, M. Mark	0.40	415.00	166.00
Hammon,David Lane	Manager	7/31/2023	Non US Tax	Meeting to discuss and update the foreign entity compliance summaries. EY Attendees: C. MacLean, D. Hammon	0.80	551.00	440.80
MacLean,Corrie	Senior	7/31/2023	Non US Tax	Meeting to discuss and update the foreign entity compliance summaries. EY Attendees: C. MacLean, D. Hammon	0.80	415.00	332.00
Hammon,David Lane	Manager	7/31/2023	Non US Tax	Meeting to discuss and update the foreign entity compliance summaries. EY Attendees: C. MacLean, D. Hammon, N. Srivastava	0.50	551.00	275.50
MacLean,Corrie	Senior	7/31/2023	Non US Tax	Meeting to discuss and update the foreign entity compliance summaries. EY Attendees: C. MacLean, D. Hammon, N. Srivastava	0.50	415.00	207.50
Srivastava,Nikita Asutosh	Manager	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss and update the foreign entity compliance summaries. EY Attendees: C. MacLean, D. Hammon, N. Srivastava	0.50	551.00	275.50
Hammon,David Lane	Manager	7/31/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
MacLean,Corrie	Senior	7/31/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	415.00	207.50
Staromiejska,Kinga	Manager	7/31/2023	Non US Tax	Daily meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, K. Staromiejska	0.50	551.00	275.50
Mistler,Brian M	Manager	7/31/2023	US Income Tax	Meeting to discuss interim findings on FTX activity data EY Attendees: B. Mistler, D. Gorman, T. Shea	1.00	551.00	551.00

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For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR, Thomas M	Partner/Principal	7/31/2023	US Income Tax	Meeting to discuss interim findings on FTX activity data EY Attendees: B. Mistler, D. Gorman, T. Shea	1.00	866.00	866.00
Gorman, Doug A	Manager	7/31/2023	Technology	Meeting to discuss interim findings on FTX activity data EY Attendees: B. Mistler, D. Gorman, T. Shea	1.00	551.00	551.00
Srivastava, Nikita Asutosh	Manager	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland Financial Statement Preparation and Bookkeeping Update EY Attendees: M. Borts, N. Hernandez, N. Srivastava, J. Leston	0.20	551.00	110.20
Hernandez, Nancy I.	Senior Manager	7/31/2023	Non US Tax	Documentation of due diligence status and updates for trackers required to be prepared for decisions around compliance in all countries in scope	0.20	683.00	136.60
McComber, Donna	National Partner/Principal	7/31/2023	Transfer Pricing	Work on reviewing draft TP master documentation report	1.30	1,040.00	1,352.00
Bote, Justin	Senior	7/31/2023	US Income Tax	Clifton Bay - Workbook Review / Updates	3.00	415.00	1,245.00
Huang, Yuan	Staff	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Reviewing accounts until monthly closing of 06.2023	1.00	236.00	236.00
Huang, Yuan	Staff	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Prepare materials requested by Liquidator - Email from David Hammon 31.07.2023	0.50	236.00	118.00
Zhang, Shannon	Staff	7/31/2023	US Income Tax	look through feeder fund PBC	2.00	236.00	472.00
Hayashi, Rina	Senior	7/31/2023	Transfer Pricing	Reviewing updated Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	415.00	415.00
Kawahara, Riku	Staff	7/31/2023	Transfer Pricing	Reviewing updated Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	2.00	236.00	472.00
Huang, Ricki	Senior	7/31/2023	US Income Tax	Preparing Fed Return	3.30	415.00	1,369.50
Huang, Ricki	Senior	7/31/2023	US Income Tax	Reviewing Fed Return	3.30	415.00	1,369.50
Huang, Ricki	Senior	7/31/2023	US Income Tax	Printing Fed Return/Clear Diagnostics	3.40	415.00	1,411.00
Billings, Phoebe	Senior	7/31/2023	Transfer Pricing	Finalizing benchmarking memos and updating report	2.00	415.00	830.00
Hall, Olivia	Staff	7/31/2023	Transfer Pricing	Continue review of TP documentation	1.20	236.00	283.20
Gibson, Mitch	Senior	7/31/2023	Transfer Pricing	Updating industry overview sources for TP doc.	3.60	415.00	1,494.00
Zhuo, Melody	Staff	7/31/2023	US International Tax	FTX International Tax Compliance - Workpapers	3.00	236.00	708.00
Zhuo, Melody	Staff	7/31/2023	US International Tax	FTX International Tax Compliance - Form Prep	2.00	236.00	472.00
Zhuo, Melody	Staff	7/31/2023	US International Tax	FTX International Tax Compliance - Form Review	3.00	236.00	708.00
Wong, Maddie	Staff	7/31/2023	US Income Tax	Coding Ledger Holdings Inc. trial balance and making adjusting journal entries	2.90	236.00	684.40
Wong, Maddie	Staff	7/31/2023	US Income Tax	Making adjusting journal entries for Ledger Holdings Inc. and adding them into OIT	1.00	236.00	236.00
Wong, Maddie	Staff	7/31/2023	US Income Tax	Fixing errors in OIT for West Realm Shires Services Inc.	2.50	236.00	590.00
Goto, Keisuke	Senior Manager	7/31/2023	Transfer Pricing	Analyzing updated Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK in relation to SG BAPA Support for FTX Japan KK	1.00	683.00	683.00
Nakagami, Jun	Partner/Principal	7/31/2023	Transfer Pricing	Reviewing updated Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK executively in relation to SG BAPA Support for FTX Japan KK	1.00	866.00	866.00
Choudary, Hira	Staff	7/31/2023	Project Management Office Transition	Worked through confirming all the restructuring team members	0.90	236.00	212.40
Di Stefano, Giulia	Senior	7/31/2023	Transfer Pricing	Drafted TP documentation	8.00	415.00	3,320.00
Papachristodoulou, Elpida	Senior Manager	7/31/2023	Value Added Tax	Review of VAT submission of FTX EU for the quarter 01/03/2023 - 31/05/2023 and preparation of email to the client with findings on incorrect treatment of the reverse charge rules on expenses	0.60	683.00	409.80
Matsuo, Eiko	Senior Manager	7/31/2023	Transfer Pricing	Reviewing updated Profit Split worksheet for FYE September/December 2022 received from FTX Japan KK secondarily in relation to SG BAPA Support for FTX Japan KK	1.00	683.00	683.00
Katsnelson, David	Manager	7/31/2023	Transfer Pricing	Continue review of TPD	1.60	551.00	881.60
Hammon, David Lane	Manager	7/31/2023	Non US Tax	Correspondences concerning misc. issues regarding compliance of the foreign entities	2.80	551.00	1,542.80
Hammon, David Lane	Manager	7/31/2023	Non US Tax	Correspondences concerning entity compliance services for the next phase of the engagement.	0.80	551.00	440.80
Hammon, David Lane	Manager	7/31/2023	Non US Tax	Correspondences regarding outstanding data points for the foreign due diligence summary (India, Liechtenstein, Switzerland)	2.70	551.00	1,487.70
Hammon, David Lane	Manager	7/31/2023	Non US Tax	Review/updates of the summary tabs in the foreign due diligence summary report (ensuring all the details in the separate country tabs are accurately captured in the overall summary tabs)	1.80	551.00	991.80
MacLean, Corrie	Senior	7/31/2023	Non US Tax	Prepare and update the consolidated foreign entities compliance summaries file, communicate with foreign teams for country deliverables	2.30	415.00	954.50
Tong, Chia-Hui	Senior Manager	7/31/2023	Project Management Office Transition	Review draft due diligence deck updates from tax team for first phase of work	3.40	683.00	2,322.20
Tong, Chia-Hui	Senior Manager	7/31/2023	Project Management Office Transition	Review due diligence deck edits to scope for next phase of work	1.60	683.00	1,092.80
Figuerola, Carolina S	Senior	7/31/2023	Transfer Pricing	TP Doc draft, confirmations on agreement materiality	3.90	415.00	1,618.50
Figuerola, Carolina S	Senior	7/31/2023	Transfer Pricing	TP Doc draft, continuations on confirmation on agreement materiality	3.90	415.00	1,618.50
Figuerola, Carolina S	Senior	7/31/2023	Transfer Pricing	TP Doc draft, edits and comments on agreements review	1.30	415.00	539.50
Mistler, Brian M	Manager	7/31/2023	US Income Tax	Review of tax classification logic for tax analyzer tool	1.30	551.00	716.30
Karan, Anna Suncheuri	Staff	7/31/2023	Non-working travel (billed at 50% of rates)	Travel from Daltto Newark, NJ for tax compliance meetings with tax team	3.20	275.50	881.60
Karan, Anna Suncheuri	Staff	7/31/2023	US International Tax	Working n the FTX Trading Ltd. 5471	5.00	236.00	1,180.00
Karan, Anna Suncheuri	Staff	7/31/2023	US International Tax	Working on the Japan Services KK	4.00	236.00	944.00
Karan, Anna Suncheuri	Staff	7/31/2023	US International Tax	International compliance meeting	0.50	236.00	118.00
Karan, Anna Suncheuri	Staff	7/31/2023	US International Tax	Mapping the innovatia Ltd TB	4.50	236.00	1,062.00
Ancona, Christopher	Senior	7/31/2023	Project Management Office Transition	Prepare agenda for the call with J Chan (FTX)	0.60	415.00	249.00
Ancona, Christopher	Senior	7/31/2023	Project Management Office Transition	Continued updates to the due diligence deliverable for meeting the FTX executive committee	2.10	415.00	871.50
Ancona, Christopher	Senior	7/31/2023	Project Management Office Transition	Creating the agenda for the call with M. Cilia (FTX)	0.70	415.00	290.50
Ancona, Christopher	Senior	7/31/2023	Project Management Office Transition	Updates to the IDR tracker for latest status	0.80	415.00	332.00
Ancona, Christopher	Senior	7/31/2023	Project Management Office Transition	Correspondence with tax workstreams regarding latest status of FTX deliverables	0.40	415.00	166.00
Tripathi, Tanmaya	Manager	7/31/2023	Technology	Code conversion - support pyspark code development and provide technical SME guidance for tax liability function	1.80	551.00	991.80
Tripathi, Tanmaya	Manager	7/31/2023	Technology	Infra setup - guide PROD Support team on setting up a high compute Databricks cluster and SQL Warehouse specifically for FTX processing	0.30	551.00	165.30
Shea JR, Thomas M	Partner/Principal	7/31/2023	US Income Tax	Detailed Review of Final Phase 1 Tax Due Diligence Report (Part 1)	3.40	866.00	2,944.40
Richardson, Audrey Sarah	Manager	7/31/2023	Information Reporting	Prepared IRW Due Diligence Deck	2.00	551.00	1,102.00
Healy, John	Senior Manager	7/31/2023	US Income Tax	Assist in drafting 9100 relief	0.50	683.00	341.50
Scott, James	Client Serving Contractor JS	7/31/2023	US Income Tax	Assistance with Japan non-US compliance	0.50	600.00	300.00
Scott, James	Client Serving Contractor JS	7/31/2023	US Income Tax	Federal tax return analysis related to 2022	1.10	600.00	660.00
Scott, James	Client Serving Contractor JS	7/31/2023	US Income Tax	Phase 1 technical analysis federal review	0.70	600.00	420.00
Scott, James	Client Serving Contractor JS	7/31/2023	Non-working travel (billed at 50% of rates)	Travel from Charlotte, NC to New York, NY to attend in person meetings related to 2022 federal tax	3.40	300.00	1,020.00
Carver, Cody R.	Senior	7/31/2023	Payroll Tax	Technical tax assistance of verification for customer identities and re-issue of tax forms	2.80	415.00	1,162.00
Staromiejaska, Kinga	Manager	7/31/2023	Non US Tax	Due diligence emails on additional items to be included for Switzerland.	2.50	551.00	1,377.50
Bailey, Doug	Partner/Principal	7/31/2023	Tax Advisory	FTX Debtors taxable year-end change	2.20	866.00	1,905.20
Mosdzin, Dennis	Senior Manager	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Review of reporting and preparing e-mail for EY US regarding Materials requested by Liquidator for FTX Trading GmbH (trial balance, bank accounts and additional information)	1.00	683.00	683.00
Tyllirot, Christiana	Manager	7/31/2023	ACR Bookkeeping/ACR Statutory Reporting	Preparing balance sheet and profit loss as at 31 October 2022 for Innovatia Ltd as requested by A&M	1.20	551.00	661.20

Exhibit A

Financial Oversight and Management Board for Puerto Rico

Summary of Fees by Professional

For the Period July 2023 through July 31, 2023

Name	Title	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Carreras, Stephen	Manager	7/31/2023	Payroll Tax	Preparation of tax payments and generation of tax payment remittance advice slip for payment of July 2023 tax and social insurance payments + communication of this to EY US team to forward on to client	0.50	551.00	275.50
Bost, Anne	Managing Director	7/31/2023	Transfer Pricing	Read and reply to various emails	1.20	814.00	976.80
Gorman, Doug A	Manager	7/31/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Mexc exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	7/31/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Poloniex exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	7/31/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Bitmax exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	3.60	551.00	1,983.60
Gorman, Doug A	Manager	7/31/2023	Technology	Analyze FTX entity trading data to find relevant trades within data of Zb exchange to support calculation of 2022 profit & loss for FTX entity crypto activity	0.20	551.00	110.20
					2,865.40		\$ 1,437,560.80